

IN SENATE OF THE UNITED STATES.

JULY 1, 1842.

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Mr. SIMMONS submitted the following

REPORT :

*The Committee on Manufactures, to whom was referred "so much of the message of the President of the United States of the 7th December last, as relates to a tariff of duties," and, also, a part of the message of the President of the 25th of March last, have had the same under consideration, and respectfully submit the following report :*

The portion of the message of the 7th December, referred to the committee, is as follows :

"Should it be necessary, in any view that Congress may take of the subject, to revive the existing tariff of duties, I beg leave to say, that, in the performance of that most delicate operation, moderate counsels would seem to be the wisest. The Government under which it is our happiness to live, owes its existence to the spirit of compromise which prevailed among its framers ; jarring and discordant opinions could only have been reconciled by that noble spirit of patriotism which prompted conciliation, and resulted in harmony. In the same spirit the compromise bill, as it is commonly called, was adopted at the session of 1833. While the people of no portion of the Union will ever hesitate to pay all necessary taxes for the support of Government, yet an innate repugnance exists to the impositions of burdens not really necessary for that object. In imposing duties, however, for the purposes of revenue, a right to discriminate as to the articles on which the duty shall be laid, as well as the amount, necessarily and most properly exists ; otherwise the Government would be placed in the condition of having to levy the same duties upon all articles, the productive as well as the unproductive. The slightest duty upon some might have the effect of causing their importation to cease, whereas others entering extensively into the consumption of the country, might bear the heaviest, without any sensible diminution in the amount imported. So also the Government may be justified in so discriminating, by reference to other considerations of domestic policy connected with our manufactures. So long as the duties shall be laid with distinct reference to the wants of the Treasury, no well-founded objection can exist against them. It might be esteemed desirable that no such augmentation of the taxes should take place as would have the effect of annulling the land proceeds distribution act of the last session, which act is declared to be inoperative the moment the duties are increased beyond 20 per cent., the maximum rate established by the compromise act. Some of the provisions of the compromise act, which will go into effect on the 30th day of June next, may, however, be found exceedingly inconvenient in practice, under

any regulations that Congress may adopt. I refer more particularly to that relating to the home valuation. A difference in value of the same articles to some extent will, necessarily, exist at different ports—but that is altogether insignificant when compared with the conflicts in valuation, which are likely to arise from the differences of opinion among the numerous appraisers of merchandise. In many instances the estimates of value must be conjectural, and, thus, as many different rates of value may be established as there are appraisers. These differences in valuation may also be increased by the inclination which, without the slightest imputation on their honesty, may arise on the part of the appraisers in favor of their respective ports of entry. I recommend this whole subject to the consideration of Congress, with a single additional remark. Certainty and permanency in any system of governmental policy are, in all respects, eminently desirable—but more particularly is this true in all that affects trade and commerce; the operations of which depend much more on the certainty of their returns, and calculations which embrace distant periods of time, than on high bounties, or duties, which are liable to constant fluctuations.”

That of the 25th March, is in these words :

“ From present indications, it is hardly doubtful that Congress will find it necessary to lay additional duties on imports, in order to meet the ordinary current expenses of the Government. In the exercise of a sound discrimination, having reference to revenue, but, at the same time, necessarily affording incidental protection to manufacturing industry, it seems equally probable that duties on some articles of importation will have to be advanced above 20 per cent. In performing this important work of revising the tariff of duties, which, in the present emergency, would seem to be indispensable, I cannot too strongly recommend the cultivation of a spirit of mutual harmony and concession, to which the Government itself owes its origin, and without the continued exercise of which, jarring and discord would universally prevail.

“ An additional reason for the increase of duties, in some instances, beyond the rate of 20 per cent., will exist in fulfilling the recommendations already made, and now repeated, of making adequate appropriations for the defences of the country.”

In addition to these, there have been referred to the committee various resolutions from the State Legislatures and other public bodies, and a vast number of memorials, petitions, &c., setting forth important facts concerning the present depressed condition of the business and labor of the country.

These resolutions and memorials are subject to the examination of the Senate. The facts contained in them are believed to be known by every member of it. They are also believed to be known by nearly the whole people of the country. This renders it unnecessary to embrace them in this report, further than to say, that from these papers, coming from the great body of the American people, and from the general tone of public feeling and of the public press, it is manifest that there is extreme, and almost universal solicitude for such legislation by Congress, as will give early and efficient relief to the country—and that this relief is now only expected through a proper adjustment of the tariff of duties upon imports.

Although an adequate *revenue* to meet the expenses of an economical administration of the Government, may appear to be the primary object of legislation, yet, under our system, this is derived from foreign productions, the

importation of which depends upon the ability of the citizens to purchase and consume them; and, as that ability is controlled by the employment and wages of labor, a consideration of all these subjects must necessarily be included in preparing the system to be adopted.

A plan, therefore, to answer any one, must embrace all of these objects. To give efficient relief, it must have such provisions as will insure sufficient revenue to meet the expenses of the Government, and secure employment and adequate reward to the industry of the country.

It is with these sentiments, and with reference to these objects, that we have examined the subject committed to us, and this examination has satisfied us, that the objects can be best attained by pursuing the course indicated by the existing law upon the subject, commonly called the "compromise act;" and the plan submitted in the form of a bill, we believe to be in accordance with the spirit of the provisions of that act.

As some of the provisions of the bill do not correspond literally with the recommendations contained in the messages referred to us (although the principal ones are in accordance with their spirit), and as the general character of the bill differs from the recommendations contained in the various memorials and resolutions which have come to us from those having a deep interest in them, a due respect for all, renders it proper that the reasons should be given which have induced us to agree upon the plan now proposed to the Senate for its adoption.

The general satisfaction which was felt throughout the country, with the adjustment which was made of this question in 1833, has commended to us the provisions of the law then enacted, with such modifications as are rendered indispensable by the present wants of the treasury.

The law of 1833 provides, on the one hand, that the rates of duties upon such articles as come in competition with similar products of our own, should, by biennial reductions of ten per cent. of the excess of duties over twenty per cent., be reduced to that rate; and, on the other hand, that a large amount of imports not thus coming in competition, should be imported free of duty. The small amount of revenue then proposed to be raised, allowed of this broad discrimination between articles which did, and those which did not come in competition with our productions. At that time the debt of the Government was paid. The general policy of making internal improvements by the national Government was arrested, and its ordinary expenses had not then during any previous presidential term, exceeded the average of thirteen millions a year. Fifteen millions was the highest estimate for future annual expenditures, and this law contemplated raising it all by impost duties, and upon articles similar to those of our own which were called protected articles.

The bill further provides, that after the 30th of June, 1842, the revenue should be collected by ad valorem duties.

These two provisions were regarded as *concessions* made to those who were dissatisfied, as well with the mode of assessing, as with the amount of former duties.

There were other provisions then agreed upon, which were for the better security of important interests of the country, viz., 1st. That after the period referred to, "all duties should be collected in ready money;

2d. That such duties should be laid, for the purpose of raising such revenue as might be necessary to an *economical* administration of the Government; and,

3d. That the duties required to be paid, should be assessed upon the value of imports *in the ports of this country*, instead of those of *foreign countries*; and "under such regulations as may be prescribed by law."

The frauds practised under the former mode, in the opinion of those for whose protection it was intended, rendered this modification indispensable.

These are the leading provisions of the compromise act. No doubt can be entertained concerning any of them, with the exception of that which declares that "such duties shall be laid, for the purpose of raising such revenue as may be necessary to an economical administration of the Government."

Some question has been made, whether by these expressions the rates of duties were to be raised above twenty per cent. when a higher rate should be necessary to raise a revenue sufficient to meet the ordinary expenses of Government? and, also, whether they excluded a resort to the proceeds of the sales of the public lands, as a part of the means of paying these expenses?

It appears to us to be a fair construction of the language, that *such* rates of duty were to be imposed, as would raise sufficient revenue for an economical administration of the Government, and that *revenue* was to be the primary object in imposing duties; and the encouragement of the industry of the country was to be only *incidental*, and not the leading motive, as it was alleged had been the case in former revenue or tariff laws.

All resort to the proceeds of the sales of the public lands for the purpose of meeting the ordinary expenses of the Government, and all reference thereto, is excluded by the language employed, as well as by the fact, that a law had been previously passed at the same session for distributing the funds arising from that source among the several States.

Nothing adverse to this can be fairly inferred from the fact that the distribution was for a limited term of years; for it was then believed, as it is now declared on all sides, that should the States once participate in the benefits of that distribution, it would never after, in time of peace, be withdrawn from them.

Believing these general views to be correct, the committee proceeded to prepare the plan contemplated by the bill to carry them into effect, and to that end, 1st, as far as practicable to ascertain and declare the value of imports upon which duties are to be levied. 2d. To fix such a general rate of duties as will probably yield the necessary amount of revenue, with such exceptions only, as it was expressly declared would be permitted under this general rule, when the bill was under discussion in 1833.

It is proper to state, that the plan of assessing duties upon the value of goods in *this* country, has been objected to. In that portion of the annual message of the President, which was referred to this committee, the opinion is expressed, "that it will be exceedingly inconvenient in practice under any regulation that Congress may adopt. I refer more particularly to that relating to the home valuation. A difference in value of the same article, to some extent will, necessarily, exist at different ports; but that is altogether insignificant when compared with the conflicts in valuation, which are likely to arise from the differences of opinion among the numerous appraisers of merchandise. In many instances the estimates of value must be conjectural, and thus as many different rates of value may be established as there are appraisers."

The general tone of the memorials presented to the Senate upon this subject, is that of decided disapprobation of such an attempt. It is manifest,



that the great body of producers have believed, that the object intended to be attained by this provision, can be much better accomplished by the imposition of specific duties. In fact, a very general denunciation of ad valorem duties, is contained in most of them.

Notwithstanding these objections, the committee believe that this mode is not only practicable, but *indispensable*, in order to secure the objects which these memorialists have in view. They have been strengthened in that opinion by the fact, that all the many plans proposed by those peculiarly the friends of specific, and opposers of ad valorem duties, which we have seen during the present session of Congress, have retained that feature of former laws which leaves the value of the article taxed, to be fixed by foreigners interested in defrauding the Government; and thus almost all the important articles in the importation of which such frauds are known most extensively to have been practised (including most varieties of dry-goods), would continue to be the subject of similar frauds, while specific duties are proposed upon articles of great bulk, the value of which is generally well known and of comparative small amount, such as iron, coal, and like articles.

We believe that we understand the object and the character of the numerous and respectable memorialists who have addressed Congress upon this subject. They are men who are not captious about *forms* provided the *end* they desire be attained. What they propose to accomplish by specific duties is, that duties shall be imposed in such form as that they *can not be fraudulently evaded*; and the objection which they urge against ad valorem duties, is only applicable to such duties, when assessed upon a value affixed in foreign countries, as heretofore, and by the invoices or evidence of those beyond our jurisdiction, and not amenable to our laws.

Against the adoption of such a plan, we agree, the objection should be conclusive. But this objection is not applicable, when such duties are assessed upon the fair market value in this country, if ascertained and declared in the manner we propose.

By this mode, all that certainty in enforcing the collection of duties is attained which they expect by specific duties, and at the same time (as is desired by those who are not interested in the production of similar articles), a mere *revenue rate* of duty is levied upon all imports into the country; and it is believed that a uniform rate sufficient to give the revenue required, with certainty of collection, will ensure ample encouragement to the American producer; or at least, that the exceptions will be so unimportant that more ample encouragement to the few who may need it, will not be objected to by any.

In preparing the regulations concerning the value of merchandise, required by the compromise act, the committee have endeavored to avoid the various objections which have been urged against that provision requiring that duties should be levied upon the value of goods in this country.

The chief objection relates to the inequality and uncertainty of values, which it was expected by the objectors would result from the estimates of different appraisers at our different ports; this objection, unless it could be obviated, would be a very serious one, but it is considered to apply with even greater force to appraisements of values made, as heretofore, in foreign ports; we have, therefore, endeavored to select a mode entirely free from that objection.

The course which we have taken has been to ascertain from the dealers in various kinds of imported goods the fair wholesale market value of each description

in the market for the two years, 1840 and 1841, and to declare that value in the bill, and upon that value so ascertained and declared to assess all duties, until it shall be altered by subsequent legislation; making provision that the Secretary of the Treasury shall appoint proper persons to ascertain *periodically*, and report any variations that may exist between the market value of any of the imports at the time of such examination and the value declared in this bill, to the end that proper corrections shall from time to time be made. By this mode the duties will be uniform throughout the United States, and will be assessed upon the fair market value of the various imports as shown by actual sales for the two years next preceding the time at which these values are to be determined.

We selected the two years next preceding the 1st of January last, the time at which we commenced these inquiries, as a proper period to ascertain the market value of merchandise, as neither their importation nor their influence upon the market could be supposed to have been made with any reference to the question of the future revenue laws.

We have given the values of various classes of goods, and of the various descriptions of each class, so far as they could be specifically described; and in case of different varieties which could not be described but by one general term, we have given the average value of such goods, comprehending within the range of such average the principal imports of that class, and providing that those not coming within that range shall be valued by another mode which is also provided.

This mode of averaging is free from the objections which were urged against the *minimums* formerly established. The objections were, that these "*minimums*" carried up all goods which cost less than the assumed standard, and admitted none at the same rate which cost more. The importer, therefore, could introduce no goods at the established rate of duty, except such as cost precisely the sum fixed as the minimum. For all other goods imported he was obliged to pay a higher rate.

By the plan now proposed, the same variety of goods which we have valued, and whose values have been averaged, can continue to be imported at the *general revenue rate* of duty fixed by this bill. This will depend upon the state of the market and the wishes or calculations of the importer. For instance, the principal importations of broadcloths in 1840 and 1841 sold at from two to four dollars per square yard in the principal markets of this country. (There were a few which sold higher, and are separately provided for.) The average value of these imports was three dollars per square yard.

The importer can continue to import the same variety of cloths which are included in this average, paying the same duty upon each as if it were separately assessed, although it will be assessed upon the average value of three dollars per square yard. It is at his option to import goods worth two, three, and four dollars a yard, and all the varieties under four dollars, and pay twenty five per cent. upon each, under an average of three dollars, and twenty five per cent. upon that average, as is fixed by this bill; or he can, if his interests lead him so to do, import wholly of goods above the average, and pay even a less rate of duty than the established rate. That the tendency of this bill will be to induce him to import goods of a better quality and worth more than the average of three dollars we admit. But what class of the community is injured by, or can complain of this? It is the choice of the importer, and he can not complain: if duties add to the cost of the goods to the consumer, as the goods come in at less than the ordinary rate, the consumer can not complain.

The manufacturer will be satisfied with any mode which will ensure the certain collection of duties, even if the rates are a little lower, and the whole country will be more than compensated for the trifling loss of one or two per cent. upon the importation, by the tendency it will have to exclude apparently cheap but worthless goods from the market, an object of great consequence when we consider the immense quantity of such with which the country has been flooded for some years past.

The natural and beneficial operation of this system will be, in a degree, to induce importations of the finer and more elaborate articles of manufacture which are not extensively produced in this country, and leave the market for the coarser and more substantial kinds to the American producer, who can abundantly supply it.

The committee could readily answer all the objections which have been urged against the assessment of duties upon the home value of merchandise were it deemed necessary to do so. But the policy of the Government to assess duties in that mode is regarded as *settled* and determined by the passage of the law in question.

Every objection which has since been mentioned was urged with the most eminent ability while the law was pending upon its passage, and it passed notwithstanding all these, and aided, too, by the votes of many of those who urged them. This should dispose of the objections themselves.

There is one, however, which has been confidently revived; and that is, that this mode of assessing duties upon the home value of merchandise, necessarily imposes duties upon duties.

If this assumption were correct, as we have before said, the passage of the law disposed of it. If it had not, it would be easy to prove that there would be no hardship in it under existing circumstances.

The rates of duty being uniform, or nearly so, upon all articles of import, if the assumption that the duties enter into the market price or value be correct (a proposition we do not admit), they would increase the dutiable amount of imports, and thereby enable the Government to collect the desired amount of revenue by a proportionably less rate of duties; and as, under existing circumstances, the rates of duty upon all articles must exceed twenty per cent. to afford the necessary revenue, even with the additional value of imports, whether that addition be to the whole extent of the duty, or to about one quarter part of it (which in many cases is probably the correct amount), it seems now to be a matter of no great consequence to ascertain, or even to inquire.

That the duty collected in this mode is no more burdensome upon the importer or consumer, than was expected by those who now object to it, we think is very apparent. Whenever they have been speaking of the lowest rate contemplated upon the protected articles, to wit, twenty per cent., it has been repeatedly urged that this was a high rate of duty, amounting to one fifth of the goods.

It must be plain to those who will examine it, that it can make no difference to an importer whether he gives to the Government one fifth of the goods to be sold by the Government, or sells the whole himself, and pays to the Government one fifth or twenty per cent. of what they bring in the market.

For instance: A man imports five barrels of flour, which cost, including freight and all charges, four dollars per barrel, or twenty dollars. If he pay twenty per cent. or one fifth, in the form of one barrel of flour, it will have cost him four dollars upon an importation costing twenty dollars. If the flour

he worth six dollars in the market, and he sells the five barrels for thirty dollars, and pays the Government twenty per cent. upon that amount, he will still have paid the duties with the proceeds of the same barrel of flour.

The same would be the case, if the market value were less than the cost, or three dollars per barrel, and the five barrels were sold for fifteen dollars. The proceeds of the same barrel would pay the Government the twenty per cent., or three dollars upon the fifteen. It is, therefore, a mere question of policy, whether the Government should take one fifth of the goods, or one fifth of the market value; and there is no merchant, it is presumed, who would not prefer to have the control of the entire import, rather than that the Government should be a competitor in the market.

Having considered and disposed of the prominent objections to the assessment of duties upon the value of merchandise *in this country*, it might be proper to give some of the reasons which exist in favor of it, in addition to the controlling one already given, to wit, that the existing law requires it.

But it must suffice to refer the Senate to the various memorials, reports of commissioners appointed to investigate the various frauds upon the revenue, and to the vast body of existing evidence upon this subject, which all goes to prove that the old plan of levying duties upon the foreign invoice, in consequence of numerous frauds, is both *unsafe and unequal*, and that, to continue it, is to surrender to foreigners the execution of our most important laws.

The general tone of these papers is in favor of specific duties, and we have already shown that the proposed plan embraces all the advantages of that mode, without the objection many times justly urged against such specific duties,—that they are laid without a proper regard to the proportion which they bear to the value of the articles upon which they are assessed.

There are other advantages in this mode of levying duties over the former one.

The law will be much less difficult to enforce, and less expensive in its execution.

It is much more easily understood by the great mass of producers interested in its various provisions.

Every farmer and mechanic, interested in a duty upon articles coming in competition with the products of his own labor, can see at once at what price the articles are valued, and know to what extent his own labor may look for encouragement to the provisions of the bill, in a contest with the labor of foreigners. And every consumer can see at a glance what amount of the sales of foreign products, in this market, is retained in the Treasury for the support of Government, and deducted from the returns made to the producer of the articles in foreign countries.

The propriety of this mode of levying duties does not at all depend upon the rate of duty imposed, or the objects of its imposition; and its application can be extended to every article of importation, as fast as a knowledge of the value of articles is acquired, without interfering at all with the provisions relating to the rates. For, whatever that rate may be, it will always be desirable that its collection from all the importers of foreign merchandise should be both equal and certain, and this will be as thoroughly desired by the honest importing merchants as by any other class of the community.

Upon the other branch of this subject, that of fixing the rate of duties the committee have been led to adopt a much lower one than is proposed



by the Secretary of the Treasury, or than seems contemplated by any of the various projects they have seen.

The result from *any* rate of duties imposed upon imports, in the present condition of the country, must be, to a great extent, a matter of conjecture. It is believed that, with the rates provided by the accompanying bill, being as a general rule, twenty-five per cent. upon the value of imports as we have provided, the revenue may be expected to amount to from twenty-five to twenty-seven millions of dollars annually.

In the bill we have prepared, some exceptions have been made to this general rate of duty, by placing a lower rate upon watches, jewelry, laces, and like articles, to avoid smuggling, and to render more certain the collection of the duties required. The like exception is made in regard to a few others, as an encouragement to the navigating interests of the country, and the list of goods admitted free of duty has been somewhat enlarged, by the addition to it of materials principally used in the production of articles of extensive consumption in this country.

This policy seemed to be clearly suggested by the change recently proposed in the councils of Great Britain—that country which is our greatest rival producer.

We have made also two exceptions to this rule in the opposite direction, by imposing duties five per cent. *above* the general rate, for the encouragement of two important branches of national industry—the production of sugar, and the manufacture of fine iron.

We were induced to this by testimony of a satisfactory character, showing that these interests *could not be sustained* by the encouragement afforded by the general revenue rate of duty. They are both interests having strong claims to favorable regard in national legislation.

Sugar is almost the only agricultural production of which the domestic consumption requires a supply from abroad; from six to eight millions of dollars' worth of the article, produced in foreign countries, being annually imported, and about the same amount produced by ourselves. With this relation between the supply and the demand, and in the present depressed condition of that interest and its kindred production of cotton, it was thought unwise to withdraw any portion of the encouragement which had recently been extended to its cultivation.

The same general importance of securing to all the productions of agriculture as extensive a market in this country as practicable, induced the like provision in favor of the manufacture of the kind of iron referred to, as the prosecution of that necessary branch of business affords an extensive market for many agricultural productions. And it is but proper to say, this entire work of the committee has been performed under a deliberate conviction that the present condition of the country required the continuance of every one of its numerous branches of industry, and that neither our own condition, nor that of the rest of the world, would justify a course of legislation likely to destroy, or essentially to impair, any one of them.

To prevent such a result, either from our own legislation, or from that of other nations, and to secure the execution and effect of our own laws, we have proposed, in addition to the general rate of duty upon all articles upon which a bounty is given upon their export from foreign countries, that a specific duty, equivalent to the bounty, be paid upon the importation of such articles into this country; thus countervailing the effect of such bounties upon the production of similar articles here. We have also made

the duty upon distilled spirits — per cent. These are all the variations which are proposed in the general rates of duties, and such are the considerations which have induced the committee to make them. They will not essentially vary the amount of revenue to be derived from importations.

In adopting the general rate of duty of twenty-five per cent., the committee are aware that they have departed from the direct recommendation contained in that portion of the annual message of the President which was referred to them, and which is in these words :

“ It might be esteemed desirable that no such augmentation of the taxes should take place, as would have the effect of annulling the land-proceeds-distribution act of the last session ; which act is declared to be inoperative the moment the duties are increased beyond twenty per cent., the maximum rate established by the compromise act.”

The committee heartily concur in the sentiments here expressed in favor of the continuance of the law distributing the proceeds of the sales of the public lands among the States. That an augmentation of the rates of duties above twenty per cent. does not *necessarily*, and *should* not, suspend that distribution, will be considered in a subsequent part of this report.

We now propose to give the reasons which have controlled us in fixing a higher rate of duty than twenty per cent.

What was contemplated by the compromise act, as we have already stated, and what we should regard to be the imperious duty of Congress, either with or without reference to that act, is to establish such a rate of duty, and such a mode of assessing it, as will produce *an adequate revenue to meet all the expenses of the Government*.

And we believe that it is to the neglect of that duty by Congress, for the last five years, that some of the embarrassments of the people, and nearly all of the embarrassments of the Government, are to be attributed.

During the last five years, Government has, with great difficulty, struggled along with an inadequate revenue, even with the avails of the sales of the public lands ; resorting to the expedient of *borrowing money on treasury-notes during every year of that period*, and in one year (1838) issuing to the amount of more than twelve millions of such paper, while it has permitted the introduction, during all that time, of immense amounts of foreign merchandise, *free of duty*, and principally of articles used by the more wealthy portions of community, while, at the same time, by levying duties on such free goods, an adequate revenue might have been derived, in accordance with the provisions of the compromise act, especially if any adequate provision to prevent evasions of the duties that were imposed upon importations, had been made.

During the period referred to, duties were assessed upon about one half of the amount of imports, and the rates upon a very considerable portion of the dutiable imports had been, previous to 1833, and before the reduction took place under the compromise act, at about fifty per cent. upon their foreign value.

In 1837, the period of the commencement of these deficiencies in the revenue, there had been two biennial reductions of ten per cent. of the excess above twenty per cent. (*ie.* six per cent.), leaving forty-four per cent. as the rate for that year. At the end of that year, another deduction of three per cent. took place, leaving the rate of duty for 1838 and 1839 at forty-one per cent. At the end of 1839, another, leaving the rate for 1840 and 1841 at thirty-eight per cent.; and since the month of January, three

tenths of the excess has come off, leaving the rate twenty-nine per cent. Notwithstanding that these were the rates of duties during those five years, (averaging about forty per cent.), either from evasions, or some other cause, the whole amount collected from imports has been less than fifteen millions annually.

But, until the extra session of last year, the deficiency has been supplied by borrowing money, without resorting to legislation respecting the duties upon imports, either upon free or dutiable articles, to supply the deficiency.

From the general dissatisfaction of the people with this mode of conducting public affairs, so strongly manifested at the election of this administration, and of the members of the present Congress, it was evidently expected that these expedients of borrowing money would be arrested.

At the extra session, duties were imposed upon a portion of the imports which were before admitted free. And we believe that it was the general wish and expectation that, at this, the first regular session, a plan would have been presented to Congress, and taken up and acted upon, that would have provided adequate revenue, and prevented further embarrassments.

That this is the only course that could have answered the public wishes, restored public confidence, and re-established public credit, we have no doubt. Confidence and credit can not be sustained unless financial difficulties are met and overcome by Government as *they arise*.

A continued resort to expedients, which do not remove the difficulties, and repeated changes of policy before a general plan is carried out, can not fail to be injurious to both. For these reasons, it was matter of regret to this committee that the system of finance proposed and recommended to Congress at the commencement of this session, was not adequate to the necessities of an economical administration of the Government; for they believe that, had a plan then been presented promising a sufficient revenue, the mortification which has been felt from the embarrassment and depreciation of the Government credit would have been avoided. The presentation of such a plan would have been calculated to remove all apprehension of a possible disagreement between the different branches of the Government in the adjustment of this hitherto difficult question, and also have avoided all doubts concerning the sufficiency of supplies to meet existing and accruing engagements. But it appeared to them that nothing but a decline of public credit could be expected (under all the circumstances) when it was seen by the intelligence of the country, that, by the plan recommended, as shown by the estimates of the Treasury Department, communicated about the same time, no more than about fifteen and a half millions of annual revenue was proposed to be, or could be raised under its provisions, while the exhibit of expenditures in the same document required for the current year double that amount to meet them.

We advert to the recommendation contained in the portion of the message referred to us, not for the purpose of complaint, but that it may appear in connexion with the decline of the national credit which immediately ensued, as one among many other lessons in regard to American credit; all of which show that it does not depend so much upon the known ability of the country to meet its engagements, as upon the disposition manifested by those in authority to incur the responsibility of adopting measures for revenue which are adequate to that object.

The committee shared in the general satisfaction, therefore, which was felt upon the presentation of the message of the 25th of March, so far as that recommended *adequate provision* upon this subject.

In speaking of the deficiencies in the Treasury, the President, in that message, says :

"I am compelled to say that they will rather be increased than diminished without the adoption of measures adequate to meet the evil at once. Under such circumstances, I am deeply impressed with the necessity of meeting the crisis with a vigor and decision which it imperatively demands at the hands of all intrusted with the conduct of public affairs. The gravity of the evil calls for a remedy proportioned to it. No slight palliatives or occasional expedients will give the country the relief it needs. Such measures, on the contrary, will, in the end, as is now manifest to all, too surely multiply its embarrassments."

We were equally gratified by the following remarks in relation to the rate of duties, contained in the same message :

"From present indications, it is hardly doubtful that Congress will find it necessary to lay additional duties on imports, in order to meet the ordinary current expenses of the Government." \* \* \* \*

"In the exercise of a sound discrimination having reference to revenue, but, at the same time, necessarily affording incidental protection to manufacturing industry, it seems equally probable that duties on some articles of importation will have to be advanced above twenty per cent."

He also says :

"An additional reason for the increase of duties, in some instances, beyond the rate of twenty per cent., will exist in fulfilling the recommendations already made, and now repeated, of making adequate appropriations for the defences of the country."

We believe that these decided expressions exerted a favorable influence upon the national credit.

A report was made to Congress from the Treasury Department, on the 9th of May, communicating a plan in conformity with the sentiments contained in the above extracts, which, if it were carried into effect, we have no doubt would furnish an adequate revenue.

Some impatience has been manifested by the public, and some complaint made, of the delay of Congress in acting upon this subject; but knowing the labor of preparing such a plan, and also the industry of the Secretary of the Treasury, and of his steady application to this subject, none can *justly* be made of the lateness of the communication of this plan to Congress.

It may here be proper to say, that the plan which we present is recommended, not because it makes more ample provision for revenue than this of the Secretary, or than is made by the others which have been proposed, but because we believe that it not only provides for raising ample revenue, but that it is more in conformity with the principles of the compromise act, and that it will be more satisfactory to the country.

It is gratifying to perceive that a disposition now prevails in all quarters to establish such rates as will effectually supply the Treasury, and that the only difference in the plans proposed is as to the mode in which such duties shall be assessed.

We have proposed to continue the distribution of the proceeds of the public lands among the States, notwithstanding that it is intended to raise the rate of duties above twenty per cent., and, in the consideration of this question, we have been compelled to regard the condition of the several States, and the influence of this distribution upon their credit; to look at



the means it will afford the State governments ; to relieve the people from direct taxation ; and we have not been unmindful of the more permanent character imparted to the national system of finance, by excluding this fluctuating income from the national Treasury.

We are aware that, upon this branch of the subject committed to us, as connected with the revenue derived from imports, there exists a variety of contradictory, but respectable opinions.

It is, therefore, proper, in pursuing this subject, to accompany it with the excellent suggestions contained in both the messages referred to.

In the last one of these, we discover the following remarks, viz. :

"In performing this important work of revising the tariff of duties, which, in the present emergency, would seem to be indispensable, I can not too strongly recommend the cultivation of a spirit of harmony and concession, to which the Government itself owes its origin, and without the continued exertion of which, jarring and discord would universally prevail."

Such a spirit can not fail to reconcile the minor differences now existing upon this subject, as there are no constitutional objections to be overcome on the part of those who oppose the distribution.

The considerations which have induced us to recommend its continuance, have relation to the history of these lands, and to the origin and terms of their cession to the United States.

At the time of the conflict for independence, complaint was made that the confederation and the separate States were incurring large debts, and making large contributions for carrying on the war against the enemy from whom these lands were to be conquered, in the event of success ; while the lands were covered by the charters of a part, only, of these States, to whose sole benefit the conquest would enure.

To give satisfaction, those States ceded these lands to the United States to be held as a guaranty for the debt of the confederation, and after that was paid, for the benefit of all the States. This was satisfactory, and gave credit to the engagements of all the parties.

The debts incurred by all were for a common object, and all had an interest in the domain which was to be acquired by success.

This domain was regarded by all (if not as a means of payment of the debts incurred) as a partial remuneration for the sacrifices made to pay them, and to carry on the war.

The debt of the confederation is now paid. Not so with all the debts contracted by the States to carry on the war which resulted in the conquest of these lands. Some of these are yet outstanding and unpaid.

The first object of the cession is answered. The resulting trust was in terms for the benefit of all the States, and the faith of this Government is pledged to carry out the intention of the deeds of cession.

The right of the States to the proceeds of the lands ceded, is generally admitted, but a distinction is attempted to be made concerning those acquired by purchase. No such distinction has ever been made in the sale of them, or in the application of their proceeds, to warrant any inference that they were so regarded by those who were instrumental in acquiring them, or that they are to be so regarded by us. The purchase money has been repaid to the Treasury, and there are the strongest reasons in favor of continuing to manage them together, and for applying the proceeds to the reimbursement of the States for the immense outlay made by them in the war in which the most productive of them was acquired.

In addition to the claims of the States, founded on the deeds of cession, there was a strong and unanswered argument presented in favor of this distribution, when the law was under consideration, at the extra session, in which it was urged that, in most of the States, the question was whether the shares to which each would be respectively entitled, should go into the treasury of such State, or that amount should go into the national Treasury, and a like amount be supplied to the State treasury, by a resort to direct taxes upon the people of the State. And it was clearly shown that the people had a strong interest in the distribution, even if the same amount were collected from them, for the national Treasury, in the milder form of duties upon imports.

The effects produced upon the credit of the national Government, by the failure of some of the States, since that time, to meet their engagements, gives peculiar force to the view then presented, and especially when connected with the present critical aspect of the pecuniary affairs of many of the other States, and renders the present a most unfavorable time to disappoint any of those States, by withholding the immediate aid secured to them by the existing law.

Without entering more largely into the argument, it may be proper to say, that the continuance of the law, making this distribution, is urged by the obligation resting upon this Government, to carry out the intention of the States which ceded these lands.

It is also urged by a regard to the condition of the States; a respect to the popular will, as expounded by the constituted organs of that will, in the recent passage of the law; and, also, by a desire to give stability to a branch of national legislation, which vitally affects the prosperity of the national industry.

As properly connected with this last consideration, we would remark, that the question, on the part of those who desire the return of the proceeds of the public lands to the national Treasury, is merely a pecuniary one, and rests solely upon considerations connected with the *present* condition of the finances.

By referring to the last report of the Secretary of the Treasury, it will be seen that the amount to be distributed in this year, is estimated at about one million of dollars, and that the Secretary estimates the amount for several years to come, at two millions annually.

All the beneficial effects which can be claimed from a change of this policy, so long sought for, and so recently established, is, that we may thereby reduce the rate of duty *less than one per cent.* for this year, and less than two per cent. for several years after.

The withholding this fund from the States, and returning it to the national Treasury, could produce no greater *pecuniary* result upon the finances of the nation.

We believe that if the rates of duty were already established, that no one would contend that it would be an object to change them for the slight difference which this estimated amount of the land sales would enable us to make. The advantage would be too unimportant to compare with the disadvantage of unsteady legislation.

While it is seen that the return of this fund to the national Treasury, is of this trifling advantage, in times of depression like the present, a paramount objection to it exists in our minds, from the instability its return must necessarily produce in the revenue laws, for though this return gives little or no

relief in times when the Treasury is deficient from the falling off of the general business of the country, the sales are invariably large in times of general prosperity, when the duties upon imports would yield ample revenue without its aid; and as the expenditures are nearly equal in times of peace, the return of this fund will impose the necessity of constant vacillation in the revenue laws, to secure equality between the income and expenditures of the Government, and, thus, instead of having a permanent rate of duties upon all articles coming in competition with our own industry, and resorting to such articles as do not so compete, to supply occasional deficiencies, as was contemplated by the compromise act, by the return of the land fund, the whole tariff, the entire impost system, is converted into a mere make-weight, to supply the unequal and constantly fluctuating deficiencies which may be required to be made up, after the application of the proceeds of these sales to pay the expenses of the Government.

It appears to us that no one who reflects upon the effect which the revenue laws have upon the whole industry of the country, could desire this, especially if he looks back a few years into our history, and sees that in some of those years the sales of the public domain amounted to more than is now estimated for the whole of the annual expenses of the Government. And if he considers that by a similar demand, and consequent amount of sales, and by its application to the expenses of the Government, the whole duty upon imports would be rendered entirely unnecessary for this purpose.

But without anticipating such an amount of sales, the ordinary fluctuations in the amount received from that source, if applied to defraying the national expenditures, would deprive the national *industry* of *all* encouragement hitherto derived from the impost system, as none could be given by a tariff so fluctuating, as any one would necessarily be, if framed to act in connexion with the funds derived from the public lands.

Upon this subject of stability in our laws, the following views of the President are expressed in his annual message :

“Certainty and permanency in any system of governmental policy, are in all respects eminently desirable, but more particularly is this true in all that affects trade and commerce, the operations of which depend much more on the certainty of their returns and calculations, which embrace different periods of time, than on high bounties or duties which are liable to constant fluctuation.”

So important are these considerations, that we do not hesitate to say, that if the public lands were to be restored to the national Treasury, and so administered as to produce the fluctuations in the revenue laws likely to ensue, we should regard the possession by the Government of this vast fund (which to the States might operate so beneficently), as doing far more injury to the national industry, than in any other way, they could by possibility repair.

In this we speak only of its effect upon the productive labor of the country, without reference to it in a political aspect, which, if the fund be retained by this Government, may yet prove to be the most dangerous one which it can possess.

We are aware that in defiance of all these considerations, there are those who rely upon that provision of the distribution act which declares, that if duties shall be raised above twenty per cent., the distribution shall be suspended.

That proviso was undoubtedly inserted to satisfy those who insisted that the primary object of making that distribution was to create a necessity for

imposing duties above that rate ; a suspicion which, though, perhaps, honestly entertained, was without the slightest foundation.

It is now manifest that a higher rate than twenty per cent. is required, even though the proceeds of the lands be restored to the national Treasury.

The introduction of that proviso very properly has the effect of bringing to the consideration of Congress the question of the distribution, whenever the necessity arises of raising the rate of duties, in order that the distribution might be suspended, or that proviso repealed, as, in the opinion of Congress, the public interest might require.

It was not pretended that it was to be regarded in the light of a *condition* or *compromise*.

It was declared at the time when it was proposed, that it could be repealed at any time whenever a majority should think proper, and it was, in fact, so suspended within ten days from its adoption, upon the passage of the revenue bill of that session.

Its suspension or continuance was intended at all times to depend upon what Congress might deem expedient, or for the public interest.

It need not be said that we consider the reasons already given as sufficient to satisfy all who feel an interest in the prosperity of the country, that it is proper to continue the distribution.

But so eminently desirable do we regard the stability of our laws on this subject, that, although satisfied that a majority of both Houses of Congress concur in the views we have expressed, we prefer to make the adjustment we propose satisfactory to all, that its permanence may be secured, even at the hazard of diminishing some of the security which is given to labor by the compromise act.

That act provides that all duties shall be paid in *ready money*. The system of cash payments was quite as much relied upon as the rate of duty, by the friends of American labor, as a means of preventing excessive importations.

All admit that the credit allowed upon duties gives great facilities to the importation of foreign merchandise.

The effect produced by the change to cash duties required by the compromise act has been variously estimated as being equal to adding five, ten, fifteen, and twenty per cent. to the price of imported articles.

We believe that upon such articles as are not produced in this country, and therefore with which there is no competition to keep down their price, the withdrawal of the facilities of importation, and other effects of the imposition of cash duties, would increase the cost of such articles to the consumer five per cent. or more, and therefore a duty of twenty per cent. payable in cash would be as burdensome to the consumer as twenty-five per cent. with the usual credit, and at the same time, considering the facilities which credits upon duties afford to the foreign trade of the country, as much money would be received into the national Treasury with a duty of twenty-five per cent with that credit and without the proceeds of the lands as would be obtained with a duty of the same twenty-five per cent. if payable in cash, with the sales of the lands included.

We have therefore determined to recommend a continuance of the credit upon duties upon all articles the cost of which to the consumer would, for the reasons referred to, be increased by the imposition of cash duties, and have recommended such terms of credit as the length of voyage and the nature of the trade seemed to demand. And although cash duties are still required upon some articles, the extension of the credit upon duties on pro-



ductions of the most distant countries beyond the most extended term now allowed will give an aggregate of credit upon duties and consequent facility to foreign trade quite equal to what it has derived from that source for the last eight years.

This seemed to us to be due to American merchants who have been deprived of facilities to their trade hitherto extended by credits which they enjoyed in foreign countries.

From this view it will be seen that, taking the very lowest estimate of the effect of cash duties upon the cost of goods to the consumer (five per cent.), the imposition of twenty-five per cent. with the credit will operate as no greater burden than twenty per cent. *with cash payments*. And at the same time, that the requisite amount of revenue can be obtained, by making the concession which we have proposed, with the same rate of duty, without the return of the proceeds of the lands, as would be required *if cash payments were insisted upon*, with the land fund restored.

This presents two plain propositions: one, to agree to the modifications of the two laws as we propose, by which the distribution will continue, and sufficient revenue be collected with a duty of twenty-five per cent. with a credit on the duties; the other, by insisting upon a rigid adherence to what is "nominated in the bond"—to withhold distribution from the States, and impose the same duty of twenty-five per cent. payable in cash, and thereby receive no more money into the Treasury *with* the proceeds in this last mode than would be received by the first *without* them; when by making this austere decision, we deprive the States of valuable aid, and add five per cent. to the cost of imports to the consumer.

We have thus given reasons which have induced us to recommend the various provisions contained in the bill herewith presented, the details of which, in respect to the description of the articles and the values affixed to them, are as correct as could be made with the information now within our reach, and it is hoped and believed that no material errors will be found in them.

It may be proper to add some suggestions concerning the general importance of this subject, and of the necessity, right, and duty which exist for the action of the Government upon it.

It is through the operation of the revenue laws that American productions and labor have hitherto derived encouragement and incidental protection. The necessity for the continuance of this protection is manifest from the great number of memorials which have been presented at the present session, embracing, as they do, vast numbers of the laboring men and producers of the country, engaged in almost every pursuit, and without reference to ordinary party divisions.

By the constitution of the United States, the whole power over this subject, affecting vitally as it does the entire national industry, is devolved upon the General Government.

Both the people and the State governments have thereby surrendered all power of protecting their own industry from the injurious competition of the products of foreign labor, otherwise than through the power conferred upon this Government.

The duty, therefore, of this Government to act, results from the necessity of its action, and from the power it possesses to do so.

In order to present to the Senate a view of the value of some of the important interests, the prosperity of which is affected by, and is indeed depend-

ant upon, national legislation, we present a statement of the amount of the market value of the annual products of several branches of industry as exhibited by the returns of the last census.

The value of the annual products—

|                                       |   |   |   |   |   |                           |
|---------------------------------------|---|---|---|---|---|---------------------------|
| Of the fisheries was                  | - | - | - | - | - | \$15,204,142              |
| Of the forest                         | - | - | - | - | - | 21,269,032                |
| Of mines                              | - | - | - | - | - | 48,658,108                |
| Of manufactures and mechanical trades | - | - | - | - | - | 457,875,238               |
| Of agriculture                        | - | - | - | - | - | 1,252,682,223             |
|                                       |   |   |   |   |   | <hr/> 1,795,689,743       |
| Omissions estimated at                | - | - | - | - | - | 204,310,257               |
|                                       |   |   |   |   |   | <hr/> <hr/> 2,000,000,000 |

Making an aggregate of \$2,000,000,000 for the products of the country annually.

This aggregate production furnishes the means of a foreign commerce exceeding a hundred millions annually, and of an internal commerce of about eight times that amount.

The proportion here stated to exist between the internal and foreign trade of the country, it is believed, will give a very correct view of the comparative amounts of domestic and foreign productions which enter into the trade and consumption of this country, so far as the principal articles of production are concerned, and would, at the same time, give an idea of the comparative claims of each to the care and consideration of Congress, were comparison necessary.

But we hold that *all* interests should be regarded and encouraged by the legislation of the country, and protected from destructive competition from abroad.

No portion of the people engaged in producing this vast annual aggregate of articles of consumption and for trade, desire exorbitant duties upon rival articles from abroad. They are willing to rely on their own skill and exertions for success, in a fair competition with the producers of the world.

But they have, and claim, a right to such legislation as will countervail the policy of rival nations, and which will prevent the poverty and misery of their people from being forced upon our own.

To insure success in a competition with foreigners, our labor is *willing* to undertake and perform a hard task, but there is no sufficient motive to induce it to submit to a *hopeless* one.

No one can fail to perceive the advantage of the value of the market furnished to agriculture by those engaged in producing an annual value of five hundred millions of manufactures, compared with what is furnished to us by all the nations of Europe combined; nor to hesitate, if obliged to decide, between the advantages to us, of the two.

But by encouraging *every* variety of our own industry, we lose no market for our agricultural products abroad, where nothing is taken from us except from necessity: and this amount will neither be augmented nor lessened materially by the policy which we may pursue.

Every motive, therefore, urges upon us such a policy as will encourage

and foster the trade and industry of our own country. This is now demanded by the condition of both Government and people, and if adopted, we are confident that both will be effectually relieved from existing embarrassment, and restored to the vigor which they formerly enjoyed. We will not now examine, for we can give no countenance to that policy so often urged, which looks for relief and successful competition with foreign producers by reducing the labor of this country to the condition of that of the rest of the world.

We have advantages which only require ordinary prudence in legislation, to secure to the American producer a far more enviable position; one which will give him subsistence and the means of imparting a proper education to his rising family. It is permitted to individuals and to nations in a great degree, to prescribe the rules which determine their condition in the world; and those who fix the highest standard of action, and aspire to the most elevated position, are most certain of success. It is for the present Congress in their legislation upon this subject, to aim at the permanent relief of the country, and it will be accomplished.

And we believe that the adoption of the bill now recommended, though it may not be perfect, will infuse into the people such confidence in this Government, and in the success of their own exertions, that the country will look undoubtingly to the early re-establishment of its prosperity and renown.

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In explanation of the views now presented, and as part of this report, we annex in the form of a bill, the details of which will show more particularly the effect of the legislation that we think is required, which we hope may be received and printed.

A BILL to provide for carrying into effect the provisions of the act, approved March second, one thousand eight hundred and thirty-three, entitled, "An act to modify the act of the fourteenth of July, one thousand eight hundred and thirty-two, and all other acts imposing duties on imports," and for other purposes.

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, from and after the passage of this act, in lieu of the duties now imposed by law upon the importation of foreign goods, wares, and merchandise, there shall be paid the respective sums and rates of duty herein required to be paid, and the same shall be assessed upon the several values of imported articles at the several ports of the United States, where the same shall be entered, as such values are herein determined, or shall be ascertained in the manner herein required; that is to say:

First.—PRODUCTIONS OF AGRICULTURE *shall be valued as follows*: Wheat shall be valued at one dollar and twenty-five cents per bushel; rye, at seventy-five cents per bushel; Indian corn or maize, at sixty cents per bushel; barley, at sixty cents per bushel; oats, at forty cents per bushel; wheat flour, at six dollars per barrel; rye flour, at four dollars per barrel; Indian meal, at three dollars per barrel; hams and other bacon, at ten cents per pound; pork, at eight cents per pound; beef, at six cents per pound; tallow, rendered or otherwise, at seven cents per pound; butter, at twenty-five cents per pound; cheese, at sixteen cents per pound; lard, at ten cents per pound; cotton, un-

manufactured, at ten cents per pound; Italian, Russia, and Trieste hems, of all kinds, and all other dew or water rotted hems, at two hundred and thirty dollars per ton; Manilla grass or hemp, at one hundred and fifty dollars per ton; Bombay, Jute, Sisal, Sunn, and all other grasses, or grass hems, or barks used for the same purpose, at one hundred and twenty dollars per ton; molasses, at twenty-four cents per gallon; wool, unmanufactured, and not otherwise specified, at fifty cents per pound; if stapled or assorted, at sixty cents per pound; if imported on the skin, shall be estimated as to weight and value as other wool; rice, at four cents per pound; tobacco, unmanufactured, at eighteen cents per pound; raw silk, or silk in gum, at four dollars per pound; beeswax, at twenty-five cents per pound; potatoes, at forty cents per bushel; vinegar, at thirty cents per gallon; brown or raw sugar, produced at, and imported directly from, places beyond the Cape of Good Hope, at six cents per pound; from all other places, and sirup of sugar-cane, in casks or otherwise, at seven cents per pound; white-clayed sugar, and all sugar in advance of brown or raw sugar, and not refined in whole or in part, at ten and one half cents per pound.

Second.—**MANUFACTURES OF COTTON** *shall be valued as follows, that is to say:* Bleached and unbleached cotton cloths shall be valued at twenty-four cents per square yard; colored and stained cotton cloths, and wove plaids or ginghams, at thirty cents per square yard; printed cotton cloths, of not more than one color nor more than two shades of that color, and not exceeding twenty-seven inches in width, at eighteen cents per running yard, or yard in length; exceeding twenty-seven and not exceeding thirty-nine inches in width, at twenty-eight cents per running yard; prints of more than one color (generally blocked or fancy prints), not exceeding twenty-seven inches in width, at twenty-four cents per running yard; exceeding twenty-seven and not exceeding thirty-nine inches in width, at thirty-five cents per running yard; exceeding thirty-nine inches in width, at thirty-five cents per square yard: *Provided*, That any goods of the kinds above enumerated, the cost or value whereof at the place of export, with an addition of twenty per cent., shall exceed forty cents per square yard, shall be valued at the cost or value at the place of export, with an addition of twenty per cent.; cotton bedcovers, spreads, counterpanes, quilts or diaper, cottons upon which a nap is raised and finished by shearing, cutting, or otherwise, known as beaverteens, fustians, moleskins, repellent cloths, velvets or velveteens, and all cotton goods, not otherwise specified, not exceeding twenty-eight inches in width, at thirty-two cents per running yard; exceeding twenty-eight inches in width, at forty cents per square yard: *Provided*, That any goods of the kinds last referred to, the cost or value whereof at the place of export, with an addition of twenty per cent., shall exceed forty-five cents per square yard, shall be valued at the cost or value at the place of export, with an addition of twenty per cent.; cotton sail-duck, at fifty cents per square yard; cotton thread, twist, and yarn, in skeins, except colored, at sixty cents per pound—colored, at seventy-five cents per pound; cotton thread on spools, not exceeding two hundred yards each, at fifty cents per dozen spools; exceeding two, and not exceeding three hundred yards each, at seventy-five cents per dozen spools; exceeding three hundred yards each, at one dollar per dozen spools; and if exceeding one pound in weight to the dozen spools, the spools included, at two dollars per pound.



Third.—MANUFACTURES OF WOOL *shall be valued as follows, that is to say*: Milled and fulled cloths, known by the name of Kendall cottons and and plains, of which wool shall be the only material, shall be valued at sixty cents per square yard; known as kerseys, of which wool shall be the only material, at one dollar and twenty cents per square yard; all other milled and fulled cloths, including all varieties of cassimeres and of broad, beaver, pilot, and felt cloths, coatings, and all other cloths not otherwise specified, of which wool shall be the only material, shall be valued at three dollars per square yard: *Provided*, That any goods of the kind above enumerated, the cost or value of which at the place of export with an addition of twenty per cent. shall exceed four dollars per square yard, shall be valued at the cost or value at the place of export with an addition of twenty per cent.; all cloths and coatings of mohair shall be valued at one dollar and fifty cents per square yard; all manufactures of mohair, not otherwise specified, at three dollars per square yard; camlets at one dollar and twenty cents per square yard; baizes, bockings, and flannels, shall be valued at sixty cents per square yard if figured or printed, at seventy-five cents per square yard; blankets of wool, at thirty-five cents per square yard; of goats' hair, at seventy-five cents per square yard; Aubusson, Brussels, Imperial, Persia, Saxony, Turkey, and Wilton carpets, at two dollars and fifty cents per square yard; three ply or treble ingrain, at two dollars per square yard; all other ingrain and superfine damask Venetian, at one dollar and twenty cents per square yard; other descriptions of Venetian, at one dollar per square yard; Brussels and Wilton rugs, at two dollars and fifty cents per square yard; cheneal, tufted, and all rugs, not otherwise specified, at sixty cents per square foot; gambroons, jeans, and all other pantaloons made of worsted or with cotton or linen warp and with worsted or wool filling, and all such goods made of wool, and any other material except silk, however mixed, not exceeding three square yards to the pound, at two dollars per pound; worsted stuff goods, goods of cotton and worsted or cotton and wool, imitation mousseline de laines, and all such goods made of wool or worsted and any other material except silk, however mixed, exceeding three square yards to the pound, at three dollars per pound; all-wool mousseline de laines, and cloths of silk and worsted or silk and wool, and alpacha cloth, at four dollars per pound; woollen or worsted yarn, at eighty-four cents per pound; merino shawls, and shawls of wool or worsted, and other manufactures of wool, or of which wool shall be the material of chief value, not otherwise provided for, at the cost or value at the place of export, with an addition of twenty per cent.

Fourth. IRON AND MANUFACTURES OF IRON *shall be valued as follows, that is to say*: Iron cast into pigs or kentledge shall be valued at thirty-two dollars per ton; finers', or run-out iron, being iron in advance of pig iron, at forty dollars per ton; cast into vessels, at five cents per pound; glazed castings, sad irons, hatters' and tailors' irons, and all castings, and vessels of cast iron, not in the rough, as from the mould, or having any addition of wrought iron attached, at ten cents per pound; statuary castings, at twenty-five cents per pound; castings of all other kinds, at ninety-five dollars per ton; all old and scrap iron, fit only to be remanufactured, at twenty-eight dollars per ton; hammered iron, in bars or bolts, not manufactured in whole or in part by rolling, at eighty dollars per ton; anchors and anvils, and parts thereof, at eight cents per pound; chain cables, or parts thereof, in links or otherwise, manufactured in whole or in part, at one hundred and forty dollars per ton; chains of iron of all other kinds, or parts thereof, at two hundred dollars per ton; cannon, at six cents per

pound ; screws, weighing twenty-five pounds and upward, at eighteen cents per pound ; blistered steel, at ten cents per pound ; spring steel, at eight cents per pound ; iron in blooms, loops, slabs, or other forms less finished than iron in bars or bolts, shall be valued the same as iron in bars or bolts.

*Railroad iron.* Iron prepared to be laid upon railways or inclined planes, without further manufacture, shall be valued at sixty-five dollars per ton, subject to the proviso in the fifth section of the act approved the eleventh day of September, one thousand eight hundred and forty-one, entitled, "An act relating to duties and drawbacks :"  
*Provided*, That this act shall not be construed to include chains, pins, or spikes, as railroad iron.

*Fine iron and manufactures thereof.* Iron in bars or bolts, manufactured in whole or in part by rolling, shall be valued at eighty dollars per ton ; iron hoops, sheet or hoop iron, boiler plates, and iron slit, rolled, or hammered, for band or scroll iron, or casement rods, at one hundred and forty dollars per ton ; round iron or brazier's rods, of three sixteenths to ten sixteenths of an inch diameter, nail or spike rods, or nail plates, at one hundred and fifteen dollars per ton ; cut nails or spikes, and pressed spikes, at six cents per pound ; cut brads, sprigs, and tacks, not exceeding sixteen ounces to the thousand, at nine cents per thousand ; exceeding sixteen ounces to the thousand, at fifteen cents per pound.

Fifth.—PRODUCTS OF THE MECHANICAL AND OTHER TRADES AND EMPLOYMENTS shall be valued as follows, that is to say :—*Manufactures of iron and steel* :—1st. Blacksmiths' hammers and sledges, mill irons and mill cranks of wrought iron shall be valued at nine cents per pound ; vices, at ten cents per pound : broad axes, at twenty-four dollars per dozen ; bench axes and adzes, at sixteen dollars per dozen ; all other axes, at fourteen dollars per dozen ; hatchets, at seven dollars per dozen ; reaping hooks, or sickles and hoes, at six dollars per dozen ; scythes, at twelve dollars per dozen ; shovels and spades, at ten dollars per dozen ; muskets, at six dollars each ; rifles, at fifteen dollars each ; mill saws, at four dollars each ; augers, at six cents per quarter of an inch ; bitts, at ten cents per quarter of an inch ; iron or steel pens, at four dollars per gross ; screws, not weighing twenty-five pounds each, and not called wood-screws, at twenty-five cents per pound ; screws called wood-screws, exceeding one inch in length, at forty cents per pound ; of one inch and less than one inch in length, at sixty-six cents per pound ; wrought nails and spikes, at twelve cents per pound ; wrought brads, sprigs, and tacks, not exceeding sixteen ounces to the thousand, at eighteen cents per pound ; wrought brads, sprigs, and tacks, exceeding sixteen ounces to the thousand, at twenty cents per pound ; cap and bonnet wire covered with cotton, flaxen yarn, or thread, at thirty cents per pound ; covered with silk, at eighty cents per pound ; wire of iron or steel, not exceeding number fourteen, at ten cents per pound ; exceeding number fourteen, and not exceeding number twenty-four, at eighteen cents per pound ; exceeding number twenty-four, at thirty cents per pound ; steam boilers and iron tanks, or parts thereof, at ten cents per pound ; all manufactures of iron finished in whole or in part, and not otherwise specified, at eight cents per pound.

*Files.*—All common or German steel, common cut, or known as bastard cut files, not exceeding six inches in length, shall be valued at ninety cents ; exceeding six, and not exceeding nine inches, at one dollar and fifty cents ; exceeding nine, and not exceeding twelve inches, at two dollars and ninety cents ; exceeding twelve, and not exceeding fifteen inches, at four

dollars and forty cents ; and exceeding fifteen inches, at eight dollars per dozen ; on all files known as second cut, twenty-five per cent, and on smooth cut, forty per cent. shall be added to the values of bastard cut files ; dead smooth or extra fine, at double the price of smooth cut ; on first quality cast-steel files of all kinds, ten per cent. shall be added to the value of common or German-steel files.

Cutlery, &c.—Cutlery and manufactures of steel, fire arms, other than muskets and rifles, and side arms, not otherwise specified, shall be valued at the cost or value at the place of export, with an addition of twenty-five per cent. ; and iron fancy articles, whether known as Berlin jewelry or by any other designation, and made of cast or wrought iron, at the cost or value at the place of export.

2d. *Leather*.—Bend, band, bridle, harness, skirting, and sole leather, shall be valued at thirty cents per pound ; patent leather at six dollars per side ; if in hides, at twelve dollars per hide ; if in calf-skins, at twenty-five dollars per dozen ; calf-skins manufactured in imitation of buck-skin, at twenty dollars per dozen ; russia or bookbinders' calf-skins, at thirty dollars per dozen ; calf-skins, tanned, dressed, or finished, or undressed, not otherwise specified, not exceeding ten pounds to the dozen, at ten dollars per dozen ; exceeding ten and not exceeding eighteen pounds, at one dollar per pound ; exceeding eighteen and not exceeding twenty-five pounds, at eighty-five cents per pound ; exceeding twenty-five and not exceeding thirty-five pounds, at eighty cents per pound ; exceeding thirty-five pounds, at seventy-five cents per pound ; buck-skins, at twenty-five dollars per dozen ; chamois and other imitation buck-skin, at ten dollars per dozen ; black morocco, at fifteen dollars per dozen ; other morocco, at twenty dollars per dozen ; imitation black morocco, at ten dollars per dozen ; other imitation morocco, at fifteen dollars per dozen ; kid-skins, at ten dollars per dozen ; hog-skins, at forty dollars per dozen ; skivers or sheep-skins finished for hat or shoe linings, or for bookbinders, and all colored, not known as or resembling morocco, at eight dollars per dozen ; basils and all sheep-skins or skivers, not otherwise specified, manufactured in whole or in part, at five dollars per dozen.

3d. *Manufactures of Leather*.—Boots, bootees, shoes, and slippers.—Men's pumps, shoes, and slippers, shall be valued at two dollars per pair ; boots and bootees, at six dollars per pair ; women's double-soled pumps or welts, at two dollars per pair ; boots and bootees, at three dollars and fifty cents per pair ; shoes or slippers of silk, or of any material mixed with silk, at one dollar and twenty-five cents per pair ; of all other materials, at one dollar per pair ; children's boots and bootees of silk, or of any material mixed with silk, at one dollar and fifty cents per pair ; of all other materials, and children's shoes of all kinds, at sixty-five cents per pair ; all boots, bootees, pumps, shoes, and slippers, for men, women, or children, partially manufactured, shall be valued as if wholly manufactured ; shoes made wholly of India-rubber, at sixty-five cents per pair.

Bridles, harness, and saddles.—Single bridles, known as Pelham or snaffle heads and reins, or by any other term, without bits, shall be valued at eighteen dollars per dozen ; double bridles, known as Bradoon or Weymouth heads and reins, or by any other term, at thirty dollars per dozen ; billet reins, at twelve dollars per dozen ; martingales, at twelve dollars per dozen ; military, Spanish, and Shaftoe saddles, at thirty-five dollars each ; all other saddles, at twenty dollars each ; holsters, at five dollars per pair ; stirrup leathers, at ten dollars per dozen ; single harness, including blind bridle, at

thirty dollars each; double harness, including a pair of blind bridles, at seventy dollars per pair or set.

Belts, braces or suspenders, trunks, and other manufactures of leather.—Plain or patent-leather belts or straps shall be valued at twelve dollars per dozen; plain or patent-leather military belts or straps, at twenty-four dollars per dozen; leather braces or suspenders, at eighteen dollars per dozen; trunks, at ten dollars each; portmanteaus or valises made wholly or partly of leather, and carpet-bags made of leather or wholly of other materials, at eight dollars each; hat cases and portfolios, at five dollars each; plain leather pocket-books, wallets, or purses, without metal or other clasps or ornaments, at six dollars per dozen; with metal or other clasps or ornaments, at twelve dollars per dozen; all made of fancy leather, or of other or mixed materials not otherwise specified, at twenty-four dollars per dozen; all manufactures of leather, or of articles of which leather is a component material, heretofore enumerated and all not otherwise specified, partially manufactured, shall be valued as if wholly manufactured; embroidered military belts, and all manufactures of leather, or whereof leather is the material of chief value, not otherwise specified, shall be valued at the cost or value at the place of export with an addition of twenty per cent.

4th. *Hats and caps*.—Hat bodies or felts, made wholly of wool or of wool mixed with any other material except fur or silk, shall be valued at thirty-five cents each; of goat's hair, nutria, Russia hair, or vicunia furs, or of the same mixed with any other materials except silk or other furs, at fifty-five cents each; ready-made hats of fur, goats' hair, leather, silk, or wool, of the same mixed with any other material, and all hat bodies or felts not otherwise specified, and hats of whalebone, at four dollars each; of single-rim straw, known as leghorns, at one dollar each; of palm-leaf, willow, or double-rim straw, known as leghorns, and of all kinds not otherwise specified, at two dollars each; women or children's hats, bonnets, or flats of straw, known as leghorns, not exceeding number twenty-five, at eighty cents each; exceeding number twenty-five and not exceeding number fifty, and all hats, bonnets, or flats of chip, at four dollars each; exceeding number fifty, and all hats or bonnets of fur, silk, satin, velvet, or wool, of the same mixed with any other materials, and of whalebone or of grass or straw of different colors, at seven dollars each; of other straw not known as leghorns, and all made of vegetable substances, not otherwise specified, at two dollars and fifty cents each; oriental braids or plaits not exceeding one and a half inches in width, at twelve cents per running yard; whalebone braid, plaits, or laces, not exceeding one and a half inches in width, at thirty-eight cents per running yard; of all other kinds made of vegetable substances, not exceeding one half of an inch in width, at five cents per running yard; all caps of silk or velvet, at two dollars and fifty cents each; of linen at eighty-eight cents each; of hair seal at seventy-five cents each; of beaver, otter, seal, and other furs, at five dollars each; of leather, hair-cloth, wool, or worsted, and all kinds not otherwise specified, at one dollar and fifty cents each.

5th. *Gloves, hosiery, binding, tapes, webbing, suspenders, coach laces, &c.*—All gloves of fur, or of leather lined or faced with fur, shall be valued at twenty dollars per dozen; men's beaver or buckskin gloves, all leather gloves lined, and all gloves bordered with fur round the wrist, not exceeding three inches in width, at ten dollars per dozen; men's leather gloves of all other kinds, and women and children's beaver or buckskin gloves, at seven dollars per dozen; women and children's leather gloves of all other kinds, at



five dollars per dozen; gloves of all kinds, except silk or of any material mixed with silk, not otherwise specified, at four dollars and fifty cents per dozen; cotton half-hose, at three dollars per dozen; cotton hose, at six dollars per dozen; linen half-hose, at four dollars and fifty cents per dozen; linen hose, at seven dollars per dozen; half-hose of all kinds, except silk or of any material mixed with silk, not otherwise specified, at six dollars per dozen; hose of all kinds, except silk or of any material mixed with silk, not otherwise specified, at eight dollars per dozen; cotton webbing, at forty cents per pound; cotton boot-webb, and net, wove, and webbing braces or suspenders, at sixty cents per pound; cotton bindings and tapes, at one dollar per pound; cotton elastic garters and braces or suspenders, at two dollars per pound; linen boot-webb, at sixty cents per pound; linen webbings, at one dollar per pound; linen bindings and tapes, at one dollar and fifty cents per pound; webbing and webbing braces or suspenders of silk, or of any material mixed with silk, at ten dollars per pound; elastic garters and braces or suspenders of silk, or of any material mixed with silk, at fifteen dollars per pound; boot-webb, webbing and webbing braces or suspenders, of worsted and of all materials not otherwise specified, at one dollar per pound; bindings of the same description, at one dollar and fifty cents per pound; elastic braces or suspenders of the same description, at six dollars per dozen; elastic garters of the same description, at six dollars per gross; coach laces of all materials not exceeding two inches in width, at thirty cents per running yard; exceeding two, and not exceeding two and one half inches, at forty cents per running yard; exceeding two and one half inches in width, at fifty cents per running yard; if with silk edges, six cents per yard, and if with silk through the body of the lace, twenty-five cents per yard, shall be added to their respective values; coach laces of silk, or where silk shall be the material of chief value, at ten dollars per pound; pasting and seaming laces, at six cents per yard.

6th. *Ready-made clothing.* Overcoats and short cloaks shall be valued at forty dollars each; cloaks at sixty dollars each; frock coats, at thirty dollars each; dress coats of all patterns, at thirty-six dollars each; roundabouts or short jackets, at twelve dollars each; uniform coats, and all coats not otherwise specified, at forty dollars each; brocade, embroidered, figured silk or satin and silk velvet vests, at nine dollars each; all other vests at five dollars each; overalls, pantaloons, or trousers, at ten dollars each; drawers and undershirts of all materials, except silk or materials mixed with silk, shall be valued at eighteen dollars per dozen; cotton shirts, made of plain white cotton shirting, at nine dollars per dozen; dickies or false bosoms, and cotton shirts with linen bosoms, or wristbands, at eighteen dollars per dozen; linen and all shirts not otherwise specified, at thirty dollars per dozen; shirt collars, at three dollars per dozen; all other articles of clothing for men, women, or children, manufactured in whole, or in part, shall be valued at double the value declared by this bill to be the value of the material of which they may be made; and if made of different materials, as if made entirely of the most costly material in the same.

7th. *Parasols, sunshades, and umbrellas.*—Parasols and sunshades shall be valued at thirty dollars per dozen; umbrellas, of silk, or of any material mixed with silk, at fifty-four dollars per dozen; of all other kinds, at twenty-one dollars per dozen; parasol, sunshade, and umbrella sticks, of japanned or painted wood, at fifty cents each; of all other kinds, at one dollar each; parasol, sunshade, and umbrella frames, of all kinds, at two dollars each; whalebone, at twenty cents per pound.

8th. *Paper and paper-hangings.*—Binders' box and mill-boards, and sheathing paper, shall be valued at five cents per pound; wrapping, at eight cents per pound; cartridge, glass, sand, and stainers', at ten cents per pound; imperial and other newsprinting, fullers', paste, and pressing boards, at thirteen cents per pound; blotting, envelope, and music papers (without lines), log-book, double medium, medium, royal and other book-printing, at seventeen cents per pound; fancy-colored, foolscap, and pot, at twenty cents per pound; copperplate and lithographic, at twenty-five cents per pound; demy, imperial, medium, royal, super-royal, or other large writing and music paper, with lines, at thirty-one cents per pound; bank, folio, packet and quarto-post, copying, gold-leaf, letter, map, morocco, note, and tissue, at thirty-eight cents per pound; antiquarian, bank-note, and pith, at fifty cents per pound; drawing at seventy-five cents per pound. All common unglazed, glazed, landscape, fireboard, border, and bordering papers, known as paper-hangings, shall be valued at seventy-five cents per pound; wrought, with metallic lines or figures, at two dollars per pound.

9th. *Books, engravings, cards, and stationery.*—Books in the English language, if bound, shall be valued at one dollar and fifty cents, and if unbound, at one dollar and thirty cents per pound; in Greek, Hebrew, or Latin, printed subsequently to the year seventeen hundred and ninety-nine, if bound, at seventy-five cents, and if unbound, at sixty-five cents per pound; all books printed previous to the year eighteen hundred, at thirty cents per pound; in modern foreign languages, at forty cents per pound; music in books or sheets, at six cents per page; blank books, bound or unbound, at eighty-eight cents per pound; engravings and lithographs, at one dollar each; copper and steel-engraved plates, at three dollars per square inch; engraved wood, known as woodcuts, or castings from woodcuts, at one dollar per square inch; types, at one dollar per pound; stereotype plates, at eighty cents per thousand ems; blank and visiting cards, at forty-five cents per pound; playing cards, at seventy-five cents per pound; raw or unprepared quills, at seven dollars per thousand; prepared quills, at fifteen dollars per thousand; writing pencils, at nine dollars per gross; black lead-pencils, at ten dollars per gross; wafers, at seventy-five cents per pound; sealing-wax, at one dollar per pound; parchment or vellum, and all imitations thereof, at seven dollars per dozen pieces or skins; ink in bottles, not exceeding the capacity of ten gallons to the gross, at twelve dollars per gross, including the bottles; exceeding one, and not exceeding two gallons to the dozen, at two dollars per dozen; exceeding two gallons to the dozen, at one dollar per gallon; in bottles or demijohns, covered with wickerwork, at one dollar and twenty-five cents per gallon; in casks, at seventy-five cents per gallon; powders for ink, of all colors, at sixty cents per pound.

10th. *Manufactures of brass, copper, German silver, &c.*—Sheet or rolled brass, not exceeding number twenty-eight, shall be valued at thirty cents per pound; exceeding number twenty-eight, at thirty-eight cents per pound; brass kettles of all kinds, at fifty cents per pound; brass screws called wood-screws, exceeding one inch in length, at one dollar per pound; one inch and under in length, at one dollar and fifty cents per pound; brass butt hinges for ships or piano-fortes, polished or lacquered, at one dollar and fifty cents per pound; all other brass hinges, at one dollar per pound; brass or copper wire, not exceeding number twenty, at thirty cents per pound; exceeding number twenty, and not exceeding number thirty, at fifty cents per

pound ; exceeding number thirty, at one dollar per pound ; silvered or plated wire, not exceeding number twenty, at one dollar and twenty-five cents per pound ; exceeding number twenty, at one dollar and seventy-five cents per pound ; hooks and eyes of brass or other metal, gold or silver plated, at three dollars per pound ; all other hooks and eyes, at one dollar and fifty cents per pound ; solid-headed pins, not exceeding five thousand to the pack of twelve papers, at one dollar and seventy cents per pack ; all other pins, not exceeding five thousand to the pack of twelve papers, at one dollar and forty cents per pack ; solid-headed pins put up in bulk, at one dollar and twenty-five cents per pound ; other pound pins, at seventy-five cents per pound ; silver-plated metal in sheets or rolled, at one dollar per pound ; for daguerreotype plates, at two dollars and fifty cents per pound ; daguerreotype plates finished for use, at four dollars per square foot ; argentine, alabata, or German silver in bars, or rolled into sheets, at one dollar and twenty-five cents per pound ; pencils or pencil-cases of all other metals than gold or silver, at three dollars per dozen.

11th. *Buttons*.—Button-moulds shall be valued at two dollars per great gross (of one hundred and forty-four dozen) ; buttons of horn, known as bangup or pea-coat, without eyes, at one dollar per gross (of twelve dozen) ; of bone, horn, paper, or wood, without eyes, shall be valued at three dollars per great gross ; with eyes, not exceeding twenty-two lines, at fifty cents per gross ; exceeding twenty-two lines, at one dollar and twenty-five cents per gross ; of glass, pearl, or porcelain, without eyes, not exceeding twenty-two lines, at forty cents per gross ; exceeding twenty-two lines, at two dollars and fifty cents per gross ; with eyes, not exceeding twenty-two lines, at one dollar and fifty cents per gross ; exceeding twenty-two lines, at five dollars per gross ; of brass, iron, lead, pewter, tin, or zinc, bronzed, japanned, or silvered, without eyes, at four dollars and eighty cents per great gross ; of iron, lead, pewter, tin, zinc, or japanned, with eyes, at fifty cents per gross ; of cast metal or brass, dipped, semiloed or silvered, with eyes, not exceeding twenty-two lines, at seventy-five cents per gross ; exceeding twenty-two lines, at one dollar and twenty-five cents per gross ; covered with lasting, not exceeding twenty-four lines, at sixty cents per gross ; with bombazine or mohair, at seventy-five cents per gross ; with plain satin, at one dollar per gross ; with figured satin or twist, at one dollar and fifty cents per gross ; with plain, brocaded, or terry velvet, at two dollars per gross ; exceeding twenty-four and not exceeding forty lines, covered with lasting, at one dollar per gross ; with bombazine or mohair, at one dollar and fifty cents per gross ; with plain or figured satin or twist, at two dollars and fifty cents per gross ; with plain, brocaded, or terry velvet, at three dollars per gross ; exceeding forty lines, covered with lasting, at one dollar and seventy-five cents per gross ; with bombazine or mohair, at two dollars and twenty-five cents per gross ; with plain or figured satin or twist, at four dollars and fifty cents per gross ; with plain, brocaded, or terry velvet, at five dollars and fifty cents per gross ; gilt, gold, or silver, plated, or bronzed, not exceeding twenty-two lines, at two dollars per gross ; exceeding twenty-two lines, at four dollars per gross : *Provided*, That buttons of this last description, the cost or value whereof at the place of export, with an addition of twenty per cent., shall exceed five dollars per gross ; and all buttons, not otherwise provided for, shall be valued at the cost or value at the place of export, with an addition of twenty per cent.

12th. *Cotton-bagging, linens, canvass, &c.*—Cotton-bagging and gunny cloths shall be valued at twenty cents per square yard; burlaps, hessians, linen bags, not exceeding twenty-eight inches in width, osnaburgs, and ticklenburgs, at eleven cents per square yard; drillings, at forty-five cents per square yard; unbleached linens, at twenty-five cents per square yard; bleached, at thirty-five cents per square yard; unbleached and bleached sheetings, not exceeding one and a quarter yards in width, at twenty cents per square yard; exceeding one and a quarter yards in width, at thirty cents per square yard; colored, dyed, and stained linens for linings, at twenty-five cents per square yard; the same for all other purposes, at sixty cents per square yard; handkerchiefs of linen, other than cambric, at eighty-six cents per square yard; painters' linen cloths, sized, painted, or prepared on one side, at one dollar per square yard; canvass for marking, at forty cents per square yard; for tailor's padings, at seventeen cents per square yard; wide-brown canvass, used by painters for the substratum of oil-cloth carpeting, at twenty cents per square yard: *Provided*, That all manufactures of flax, grass, or hemp, herein enumerated, the cost or value whereof, at the place of export, with an addition of ten per cent., shall exceed the value affixed to such articles by twenty per cent., and all manufactures of flax, grass, or hemp, not otherwise specified, shall be valued at the cost or value at the place of export, with an addition of ten per cent.

Canton matting and gunny bags.—Matting coming from places east of the Cape of Good Hope, known as Canton, China, or Bengal matting, shall be valued at sixteen cents per square yard; gunny bags, made of open cloth, not exceeding two bushels in capacity, at eight cents per bag.

Shoe-thread, twine, seines.—Brown shoe-thread shall be valued at thirty-one cents per pound; green, at sixty cents per pound; half-bleached, at sixty-five cents per pound; white, at seventy-five cents per pound; yellow, at eighty cents per pound; stitching, at one dollar per pound; Calcutta twine, at fourteen cents per pound; chain or warp, made of tow, used for manufacturing carpets or carpeting, at twenty-five cents per pound; tarred twine, at forty-four cents per pound; untarred, at fifty cents per pound; seines, manufactured in whole or in part, at sixty-two cents per pound; linen yarn, so called, used in the manufacture of millinets and pack thread, at one dollar per pound.

13th. *Sail duck.*—Ravens shall be valued at twenty-eight cents per square yard; English, at thirty-five cents per square yard; Russia, at sixty cents per square yard; Bremen, at sixty-four cents per square yard; Holland and imperial, and all other, at sixty-seven cents per square yard.

14th. *Oil-cloth.*—Painted, patent, or printed oil-cloth, for floor-cloths, shall be valued at one dollar and twenty cents per square yard; oil-cloth for table and other coverings, with a substratum of cotton or linen, manufactured with or without India-rubber, called furniture oil-cloth, at forty cents per square yard; oil-cloth, known as oil-silk, of which the substratum shall be silk, or of any other material mixed with silk, at two dollars per square yard; all oil-cloths, not otherwise specified, at one dollar per square yard.

15th. *Manufactures of glass.*—Polished plate glass and looking-glass plates.—Polished plate glass, not exceeding one eighth of an inch in thickness, and not exceeding, in dimensions, seventeen by eleven inches, shall be valued at twenty cents; and, if silvered, known as looking-glass plate, at twenty-two cents per square foot; exceeding seventeen by eleven, and not exceeding twenty by twelve inches, at forty cents; and, if silvered, at



forty-five cents per square foot ; exceeding twenty by twelve, and not exceeding thirty-six by twenty inches, at sixty-five cents ; and, if silvered, at eighty cents per square foot ; exceeding thirty-six by twenty inches, at eighty-five cents ; and, if silvered, at one dollar per square foot ; exceeding one eighth of an inch in thickness, and not exceeding twenty by twelve inches, at fifty cents ; and, if silvered, at sixty-five cents per square foot ; exceeding twenty by twelve, and not exceeding thirty-six by twenty inches, at eighty cents ; and, if silvered, at one dollar and twenty-five cents per square foot ; exceeding thirty-six by twenty, and not exceeding sixty by twenty inches, at ninety-five cents ; and, if silvered, at one dollar and forty-five cents per square foot ; exceeding sixty by twenty, and not exceeding seventy-two by thirty inches, at one dollar and fifteen cents ; and, if silvered, at one dollar and sixty cents per square foot ; exceeding seventy-two by thirty, and not exceeding eighty-four by thirty, at one dollar and forty cents ; and, if silvered, at two dollars per square foot ; exceeding eighty-four by thirty, and not exceeding one hundred and ten by forty inches, at one dollar and eighty-five cents ; and, if silvered, at three dollars per square foot ; exceeding one hundred and ten by forty inches, at two dollars and twenty cents ; and, if silvered, at three dollars and forty cents per square foot. All polished plate glass, in frames, shall be valued as looking-glass plates, exceeding one eighth of an inch in thickness, and thirty per cent. shall be added to such values as the cost or value of the frames.

Window glass.—Window-glass, known as English, French, or German, broad cylinder, or sheet glass, cut into regular rectangular figures, not exceeding ten by twelve inches, of single thickness, not to exceed ninety pounds to the hundred square feet, shall be valued at six dollars per one hundred square feet ; of double thickness, or exceeding ninety pounds to the hundred square feet, at eleven dollars per one hundred square feet ; uncut, or exceeding ten by twelve inches, of single thickness, not exceeding ninety pounds to the hundred square feet, at ten dollars per one hundred square feet ; of double thickness, or exceeding ninety pounds to the hundred square feet, at sixteen dollars per one hundred square feet. Crown glass, cut into regular rectangular figures, not exceeding ten by twelve inches, shall be valued at eighteen dollars per one hundred square feet ; all uncut, and cut, exceeding ten by twelve inches, at thirty dollars per one hundred square feet.

Black and green glass bottles.—Black and green glass bottles, not less than eight ounces, and not exceeding one quart each in capacity, shall be valued at nine dollars per gross ; exceeding one quart, and not exceeding one gallon, at three dollars per dozen ; exceeding one, and not exceeding three gallons, at six dollars per dozen ; demijohns, not exceeding two gallons, covered with wicker work, at six dollars per dozen ; exceeding two gallons, at twelve dollars per dozen ; carboys, enclosed in boxes or otherwise, at fifteen dollars per dozen ; if not enclosed, at twelve dollars per dozen.

Vials and bottles.—Apothecaries' vials and bottles, not exceeding the capacity of six ounces each, if plain, shall be valued at three dollars per gross ; if moulded, at five dollars per gross ; exceeding six, and not exceeding sixteen ounces each, if plain, at eight dollars per gross ; if moulded, at fifteen dollars per gross.

Perfumery vials and bottles, not exceeding eight ounces each, shall be valued at eight dollars per gross ; exceeding eight, and not exceeding sixteen

ounces each, at fifteen dollars per gross; exceeding sixteen ounces, at twenty dollars per gross.

Plain glass.—All articles of plain, pressed, or moulded glass, not otherwise specified, weighing over eight ounces, shall be valued at twenty-eight cents per pound; weighing eight ounces and under, at thirty-six cents per pound; all fancy or ornamental articles of plain, pressed, or moulded glass, and all colored uncut glass, at fifty cents per pound; if stoppered, or with bottoms cut, ground, or punted, sixteen cents per pound shall be added to the above values.

Cut glass.—All articles of cut glass, the cutting not to exceed one third the height or length of the article, shall be valued at eighty-eight cents per pound; the cutting exceeding one third, and not exceeding one half the height or length, at one dollar and twenty-eight cents per pound; all chandeliers, candelabras, candlesticks, lamps, lustres, and parts thereof, drops, icicles, spangles, prisms, and all other glass mounting used for the same, and all articles of cut glass, the cutting exceeding one half the height or length, at one dollar and sixty-eight cents per pound; watch-crystals, at eight dollars per gross.

All moulded or pressed glass, and all glass not otherwise specified, being cut, polished, or roughed, shall be valued as cut glass.

All articles of glass in which any liquid or substance, whatever, is imported, shall be charged with duty upon the value of such articles, in addition to the duty upon whatever may be imported in them.

16th. *Earthen, stone, and china ware.*—All earthen and stone ware printed, painted, or otherwise decorated, and white, charged at the same gross price as printed, shall be valued at eleven cents per pound; of all other kinds, at six cents per pound; plain white china or porcelain, at eight cents per pound; white with gilt edge, not exceeding one half of an inch in width, at sixteen cents per pound; decorated with gold or colors, at fifty cents per pound.

17th.—*Cabinet wares.*—Camp and cane chairs shall be valued at two dollars each; stained and painted fancy chairs, at three dollars each; hassocks or foot-pads and umbrella stands, at four dollars each; tea-trays or chests, at five dollars each; canteburies, foot-stools, hanging shelves, light-stands, and tea-caddies, at six dollars each; candle-stands or tables, dressing-glasses, folio-stands, gout-stools, portable desks, and work-boxes, at eight dollars each; bidets, cabinet, or night-tables, hat-stands, music-seats, quartettotables, tabourettes, tea-poys, and what-nots, at ten dollars each; drawing room or parlor chairs and fire screens, at twelve dollars each; basin stands, paleas or piliasters, portable book-shelves, shaving glasses or tables, side or tambour tables, and somnoes, at fifteen dollars each; library cases, at sixteen dollars per foot (in width, without reference to the height or depth); bed-steps and work-tables, at eighteen dollars each; knife cases or trays, window-seats, and wash stands with marble or other tops, at twenty dollars each; card and pembroke tables, dressing-tables with drawers, cabriole and rocking chairs, cornices for bed and window curtains, and reading desks, at twenty-five dollars each; bureaus, candelabras of wood, chests of drawers, crib-cradles, field or high-post bedsteads, side-board tables, toilet tables with marble or other tops, and writing desks, at thirty dollars each; arm chairs, at thirty-five dollars each; centre, library, and study tables, celarets, and women's cabinet or writing tables, at forty dollars each; commodes, French bedsteads, and wardrobes, at fifty dollars each; book-cases

or secretaries, extension and pier tables, and Psyche glasses, at sixty dollars each; French secretaries and side-boards, at seventy dollars each; pianofortes, at three hundred dollars each; church organs, at three thousand dollars each; ottomans and sofas, at seventy-five dollars each; beds and mattresses, at forty cents per pound: *Provided*, That all articles of furniture herein specified, the cost or value whereof, at the place of export, with an addition of thirty per cent. shall exceed the value affixed to such articles by forty per cent., and all articles of furniture not otherwise specified, shall be valued at the cost or value at the place of export, with an addition of thirty per cent.

18th. *Watches and parts thereof*.—Watch movements, verge or vertical, of English manufacture, with or without enamelled dials, shall be valued at five dollars, cylinder or horizontal of the same at thirteen dollars, duplex or lever at twenty dollars, and chronometer at thirty dollars, each; verge or vertical with dials other than enamelled or gold at seven dollars, cylinder or horizontal at fifteen dollars, duplex or lever at twenty three dollars, and chronometer at thirty-three dollars, each; verge or vertical with gold dials at fifteen dollars, cylinder or horizontal, at twenty three, duplex or lever, at thirty dollars, and chronometer, at forty dollars, each; verge or vertical with enamelled dials in cases other than gold at ten dollars, cylinder or horizontal at twenty dollars, duplex or lever, at twenty-eight dollars, and chronometer at forty dollars, each; verge or vertical with dials other than enamelled or gold, and in cases other than gold, at twelve dollars, cylinder or horizontal at twenty-two dollars, duplex or lever at thirty-two, and chronometer at forty-three dollars each; verge or vertical with enamelled dials in gold cases at thirty dollars, cylinder or horizontal, at forty-three dollars, duplex or lever at sixty dollars, and chronometers at seventy dollars, each; verge or vertical with dials other than enamelled or gold in gold cases at thirty-two dollars, cylinder or horizontal at forty-five dollars, duplex or lever at sixty four dollars, and chronometer at eighty dollars, each; verge or vertical with gold dials in gold cases at forty dollars, cylinder or horizontal at fifty-three dollars, duplex or lever at seventy dollars, and chronometer at ninety dollars, each.

Watch movements, verge or vertical, other than of English manufacture, with or without enamelled dials, shall be valued at three dollars, cylinder or horizontal of the same at ten dollars, anchor, duplex, or lever, at fifteen dollars, and chronometer at twenty dollars, each; verge or vertical with dials other than enamelled or gold at four dollars, cylinders or horizontal at twelve dollars, anchor, duplex, or lever, at seventeen, and chronometer at twenty-two dollars, each; verge or vertical with gold dials at seven, cylinder or horizontal at fifteen dollars, anchor, duplex, or lever, at twenty dollars, and chronometer at twenty-five dollars, each; verge or vertical with enamelled dials in cases other than gold at eight dollars, cylinder or horizontal at thirteen dollars, anchor, duplex, or lever, at twenty dollars, and chronometer at twenty-five dollars, each; verge or vertical with dials other than enamelled or gold in cases other than gold at ten dollars, cylinder or horizontal at fifteen dollars, anchor, duplex, or lever, at twenty-two dollars, and chronometer at twenty-seven dollars, each; verge or vertical with enamelled dials in gold cases at twenty dollars, cylinder or horizontal at twenty-eight dollars, anchor, duplex, or lever, at thirty-seven dollars, and chronometers at forty-five dollars, each; verge or vertical with dials other than enamelled or gold in gold cases at twenty-one dollars, cylinder or horizontal at thirty dollars, anchor, duplex,

or lever, at thirty-nine dollars, and chronometer at forty-seven dollars, each; verge or vertical with gold dials in gold cases at twenty four dollars, cylinder or horizontal at thirty three dollars, anchor, duplex, or lever, at forty five dollars, and chronometer at fifty dollars, each; all kinds of watches not enumerated, or that may yet be invented, at the value of those herein specified, of the kind they most resemble.

19th. *Gold and silver ware.*—All manufactures of gold known as gold plate or service of gold, and other articles of gold, shall be valued at twenty dollars per ounce; all manufactures of silver, plain, chased, or engraved, not otherwise specified, at two dollars per ounce; if gilt, at two dollars and fifty cents per ounce.

20th. *Marine or box chronometers.*—Marine or box chronometers shall be valued at two hundred and thirty dollars each.

21st. *Tobacco, cigars, snuff.*—Cigars, not exceeding one hundred and thirty-five ounces to the thousand, shall be valued at seventeen dollars per thousand; exceeding one hundred and thirty-five ounces, and not exceeding one hundred and eighty-five ounces, at twenty dollars per thousand; exceeding one hundred and eighty-five ounces, at thirty dollars per thousand; East India cigars or cheroots, at fourteen dollars per thousand; snuff at seventy-five cents per pound; all other manufactured tobacco at thirty six cents per pound.

22d. *Soap, candles, and starch.*—Brown soap shall be valued at five cents per pound; castile, at fourteen cents per pound; Windsor, at twenty cents per pound; all fancy and other soaps, at fifty cents per pound; tallow candles at thirteen cents per pound; spermaceti, at thirty-six cents per pound; patent candles, being manufactured of sperm and wax, and wax candles, at forty-five cents per pound; wax and other tapers at one dollar per pound; all candles not otherwise specified, at twenty-five cents per pound; starch at seven cents per pound.

23d. *Preparations of cocoa and sugar.*—Chocolate shall be valued at thirty-two cents per pound; prepared cocoa, at twenty cents per pound; prepared cocoa shells, at ten cents per pound; chocolate and cocoa paste in vessels or otherwise, and all preparations of cocoa not otherwise specified, at seventy-five cents per pound; refined sugar in a pulverized, liquid or other form, at fourteen cents per pound; sugar candy known as rock candy, at sixteen cents per pound.

24th. *Hair and hair cloth.*—Curled animal hair in the rope shall be valued at twenty cents per pound; hair cloth or seating, of which hair is a component material, at eighty cents per running yard, without regard to the width; all preparations or manufactures of hair of all kinds, not otherwise specified, shall be valued at the cost or value at the place of export, with an addition of twenty per cent.

25th. *Brushes.*—Comb, nail, sash, scrubbing, shaving, shoe, and tooth brushes, shall be valued at two dollars and fifty cents per dozen; cloth, crumb, dusting, hair, hat, horse, paint, sweeping, varnish, whitewash, and window brushes, at nine dollars per dozen: *Provided*, That all brushes, not otherwise specified, shall be valued at the cost or value at the place of export, with an addition of twenty per cent.; and all brushes herein specified, the cost or value whereof, at the place of export, with an addition of twenty per cent., shall exceed, by twenty-five per cent., their values as herein declared, shall be valued at the cost, or value, at the place of export, with an addition of twenty per cent.



25th. *Copper*.—Brazier's copper shall be valued at twenty-three cents per pound; copper, in plates or sheets, in rods or bolts, or in round bars used for the fastening of vessels, at twenty-five cents per pound; copper nails and spikes, at thirty-five cents per pound; copper raised bottoms, at thirty-seven cents per pound; copper vessels, at forty-eight cents per pound.

26th. *Lead*.—Lead, scrap and old, shall be valued at four cents per pound; in pigs, at five cents per pound; in bars, at six cents per pound; in sheets, or manufactured into shot, at seven cents per pound; manufactured into pipes, at nine cents per pound.

27th. *Zinc*.—Zinc in sheets shall be valued at eight cents per pound; nails or spikes, at nine and one half cents per pound.

28th. *Manufactures of various metals*.—All manufactures of bronze, brass, copper, lead, zinc, pewter, tin, and German silver, of britannia, japanned, gilt or gilded, silvered or plated wares, and of all other metals or metallic wares, not otherwise specified, shall be valued at the cost or value at the place of export, with an addition of twenty per cent.

29th. *Saddlery hardware*.—Tinned stirrups shall be valued at one dollar and seventy-five cents; fine tinned, at four dollars; half or outside plated, and solid brass, at six dollars and twenty-five cents; and full plated and polished steel, at sixteen dollars per dozen; tinned mullen bits at twelve cents, japanned at fifteen, and fine japanned at twenty-five cents, per pound; half plated, at three dollars and fifty cents, and full plated, at six dollars and fifty cents, per dozen; tinned snafflebits, at seventy-five cents, fine tinned, at two dollars, half or outside plated, at three dollars and fifty cents, and full plated and polished steel, at seven dollars, per dozen; tinned pelham bits, at one dollar and twelve cents, fine tinned, at three dollars and twenty-five cents, half or outside plated, at four dollars and twenty-five cents, and full plated and polished steel, at nine dollars, per dozen; half or outside plated, polished steel and tinned bradoon bits, at two dollars, and full plated, at three dollars and fifty cents, per dozen; half or outside plated port bits, at six dollars and fifty cents, and full plated and polished steel, at eighteen dollars, per dozen; japanned wire barrel, and horseshoe harness buckles, not exceeding seven eighths of an inch, at one dollar and twenty-five cents, and exceeding seven eighths of an inch, at two dollars and twenty-five cents, per gross; tug and trace buckles, of the same descriptions, with or without rollers, at sixty-two cents, and loop collar buckles, of the same descriptions, with or without rollers, at one dollar and twenty-five cents per dozen; on japanned tug, trace, harness, and loop collar buckles, of all other patterns, fifteen per cent.; and if the tongue of the buckle is plated, in whole or in part, twenty-five per cent. shall be added to these values; plated wire barrel, or horseshoe harness buckles, not exceeding one inch, at four dollars and twenty-five cents, and exceeding one inch, at six dollars and seventy-five cents, per gross; tug and trace buckles, of the same descriptions, with or without rollers, at one dollar and thirty cents, and loop collar buckles, of the same descriptions, with or without rollers, at three dollars per dozen; on plated tug, trace, harness, and loop collar buckles, of all other patterns, fifty per cent. shall be added to these values; japanned triangular buckles, of all sizes, at forty-four cents per dozen; japanned and filed roller buckles, not exceeding one inch and a quarter, at seventy-five cents, and exceeding one inch and a quarter, at one dollar and fifty cents, per dozen; tinned bridle buckles, of all sizes, at sixty cents, and solid brass and plated, at two dollars, per gross; japanned breeching loops of all sizes, at sixty-five

cents per dozen ; japanned wrought iron rings, of all sizes, at thirteen cents per pound ; of malleable iron rings, not exceeding one and a quarter inches, at one dollar, and exceeding one and a quarter inches, at one dollar and seventy-five cents, per gross ; japanned hames, at fifteen cents, plated, known as 0 spot, at twenty-five cents, known as one spot, at thirty-five cents, known as two spot, at forty-five cents, and known as three spot, at sixty-five cents, per pound ; japanned cast iron swivels or bradoon runners, at twenty-five cents, of malleable iron, at forty cents, half-plated and solid brass, at one dollar, and full plated, at one dollar and fifty cents, per pound ; japanned hame rivets, at twenty-two cents per pound ; japanned cast iron terrets and gig, or pad hooks, at eighteen cents, of malleable iron, at thirty-six cents, half-plated and solid brass, at eighty cents, and full-plated, at one dollar and fifty cents, per pound ; japanned cast iron pad screws, at thirty cents, of wrought iron, at forty cents, and brass and plated, at eighty-five cents, per pound ; japanned cock-eyes, at twenty-five cents per pound ; on all tinned saddlery, not otherwise specified, ten per cent. shall be added to the values of japanned saddlery, that it most resembles.

30th. *Chymicals, &c.*—Bronze liquor, copperas, and glauber salts, shall be valued at two cents per pound ; oil of vitriol, or sulphuric acid, at three cents per pound ; crystals of soda, or sal soda, epsom salts, or sulphate of magnesia, and muriatic acid, at four cents per pound ; alum at five cents per pound ; bleaching powder, or salts, or chloride of lime, and bronze dye powder, at six cents per pound ; aquafortis, blue vitriol, refined saltpetre, pyrolignite of lead, and sulphate of zinc, at eight cents per pound ; nitrate of iron, at ten cents per pound ; British gum, or gum Senegal powders, and super carbonate of soda, at thirteen cents per pound ; extract of logwood and sugar of lead, at fifteen cents per pound ; carbonate of ammonia, at sixteen cents per pound ; borax, chromate of potash, muriate, and oxymuriate of tin, in liquid state, nitrate of lead, nitric and sulphuric æther, at twenty cents per pound ; aqua ammonia, bichromate of potash, crystals or salts of tin, nitric acid (pure), nitrate of copper, and rochelle salts, at twenty-five cents per pound ; extract of indigo, pink salts (or muriate of tin and ammonia), and acetic acid, at thirty-five cents per pound ; prussiate of potash, at forty-five cents per pound ; tartaric acid, in crystals, or in powders, at forty-two cents per pound ; calcined magnesia, at sixty cents per pound ; refined camphor, at seventy-five cents per pound ; acetic æther, at eighty cents per pound ; calomel, corrosive sublimate, and red precipitate, at one dollar and fifty cents per pound ; benzoic acid or flores benzoin, at forty cents per ounce ; sulphate of quinine, morphia, and all preparations of opium, at two dollars and fifty cents per ounce ; pyroligneous acid, at sixteen cents per gallon ; iron and red liquor, at twenty cents per gallon.

31st. *Essential or perfumery oils, and perfumes.*—Spike oil of lavender, and sweet oil of almonds, shall be valued at forty cents per pound ; oil of juniper and essential oil of rosemary at fifty cents per pound ; essential or garden oil of lavender at eighty cents per pound ; oil of aniseseed at one dollar and twenty-five cents per pound ; essential oil of lemon at one dollar and fifty cents per pound ; oil of cassia or cinnamon at one dollar and seventy-five cents per pound ; essential oil of carraway at two dollars per pound ; oil of cloves at two dollars and twenty-five cents per pound ; essential oil of bergamot at two dollars and fifty cents per pound ; bitter or essential oil of almonds at one dollar and fifty cents per ounce ; ottar or essential oil of roses at four dollars per ounce ; tonga or tonqua beans at fifty cents per pound ;

vanilla beans at fifteen dollars per pound ; musk at two dollars and fifty cents per ounce ; ambergris at three dollars per ounce ; all essences, perfumes, volatile or essential oils, not otherwise specified, shall be valued at the cost or value at the place of export.

32d. *Minerals and paints.*—Sulphate of barytes and manganese shall be valued at fifty dollars per ton ; Spanish brown, and gilder's, Paris, or Spanish whiting, at one cent per pound ; yellow ochres and Venetian red at two and one half cents per pound ; putty at three cents per pound ; Burgundy pitch, Dutch pink, terra de sienna, and all earths or ochres used as paints, not otherwise specified, at five cents per pound ; red lead, dry, and lampblack, at six cents per pound ; red lead, and all ochres ground in oil, litharge, and mineral orange, at seven cents per pound ; white lead, dry, at nine cents per pound ; white lead, ground in oil, and rose pink, at ten cents per pound ; Brunswick green and Chinese yellow at thirteen cents per pound ; kremmitz white, slip or pulp, and verditer blue, at fifteen cents per pound ; flake white, glue, and regulus of antimony, at twenty cents per pound ; Antwerp blue and chrome yellow at thirty cents per pound ; Paris green and verdigris, in oil, at thirty-six cents per pound ; chrome red, emerald, and verditer green, at forty cents per pound ; Bremen, chrome, and mineral green, at sixty cents per pound ; Prussian blue at seventy-five cents per pound ; Chinese blue, at ninety-five cents per pound ; vermilion at one dollar and fifty cents per pound ; drop lake at five dollars and fifty cents per pound ; gunpowder, used for and known as blasting, at twenty cents per pound ; canister, and all other kinds, at seventy-five cents per pound.

33d. *Coal, salt, and lime.*—Coal, and all preparations thereof, shall be valued at eight dollars and sixty-four cents per chaldron of thirty-six bushels ; salt at forty cents per bushel of fifty-six pounds ; lime at one dollar and seventy-five cents per cask, not exceeding forty gallons in capacity.

Sixth. *OTHER ARTICLES. Silk and manufactures thereof.*—Husks or knubs of silk, or waste silk, shall be valued at one dollar per pound ; floss, dyed, or otherwise prepared unspun silk, at six dollars per pound ; sewing silk produced at, and imported directly from, places beyond the Cape of Good Hope, and pongee or white silks, not colored, dyed, painted, printed, or stained, produced at, and imported directly from, places beyond the Cape of Good Hope, at four dollars per pound ; all other silks produced at, and imported directly from, places beyond the Cape of Good Hope, at five dollars per pound ; sewing silk, not otherwise specified, at eleven dollars per pound ; all silks, satins, silk velvets, or velvets whereof silk is a component material, silk and satin ribands, and all gloves, mitts, hose, or hosiery, drawers, and shirts, plain, figured, striped, brocaded, or otherwise designated, net, spun, wove, or otherwise wrought or manufactured, not otherwise specified, at ten dollars per pound ; all silks, or manufactures of silk, or whereof silk is a component material, mixed or manufactured with gold, silver, or any other metal, at twelve dollars per pound ; gauzes or laces of silk, or whereof silk is a component material, at thirty dollars per pound ; all manufactures of silk, or whereof silk is the material of chief value, including all articles of female dress, not included under the term of ready-made clothing, and all braids, fringes, tassels, and all other articles of silk or sewing silk, made or wrought by hand or machinery, not otherwise specified, at fifteen dollars per pound ; all manufactures of silk and cotton, not otherwise specified, and all manufactures of silk and wool, worsted, goat's hair, or mohair, not otherwise specified, at six dollars per pound.

*Tea, coffee, cocoa.*—Gunpowder, gomee, and imperial teas shall be valued

at seventy-two cents per pound ; all other green teas, at fifty cents per pound ; all black teas, at forty cents per pound ; coffee, at nine cents per pound ; burnt or ground, at twelve cents per pound ; cocoa, at eight cents per pound.

*Spices.* Ginger root, when not preserved, and pimento, shall be valued at five cents per pound ; black pepper, at seven cents per pound ; cassia, at eighteen cents per pound ; cloves, at twenty-five cents per pound ; prepared or ground mustard, at twenty-five cents per pound ; African, Cayenne, or Chili pepper, at forty cents per pound ; nutmegs, at eighty-five cents per pound ; mace, at one dollar per pound.

*Fruit, nuts.*—*Oranges and lemons*, in boxes, coming from Sicily or the western islands, not exceeding two hundred and fifty to the box, shall be valued at one dollar and fifty cents per box ; from all other places, in casks, kegs, or otherwise, at one cent each ; dates and tamarinds, at three cents per pound ; figs, bloom and muscatel raisins, at six cents per pound ; cask and all other raisins, at four cents per pound ; currants and prunes, at ten cents per pound ; grapes, in boxes, jars, kegs, or otherwise, not dried, at fifteen cents per pound ; citron, at eighteen cents per pound ; almonds, at twelve cents per pound ; filberts, and all nuts not otherwise specified, at four cents per pound.

*Spirits, cordials, liqueurs, and wines.*—Spirits manufactured from grain or any other material, not exceeding first proof, shall be valued at one dollar and twenty cents per gallon ; upon all spirits above first proof, there shall be added to the value of first proof the same per cent. as such spirits may be above that proof—the proof of all spirits to be ascertained and determined by the standard of Southworth's Hydrometer ; absynthe, arrack, kirschenwasser, ratifia, and other spirituous liquors, not otherwise specified, in bottles not exceeding one quart each, at ten dollars per dozen ; in bottles exceeding one quart each, or in casks, at two dollars and fifty cents per gallon ; cordials and liqueurs of all kinds, in bottles not exceeding one quart each, at nine dollars per dozen ; in bottles exceeding one quart, or in casks, at two dollars per gallon ; Champagne, Burgundy, hock, Rhine or Rhenish, and Moselle wines, in casks at two dollars, and in bottles at three dollars, per gallon ; sherry and San Lucar wines, in casks at two dollars, and in bottles at two dollars and fifty cents, per gallon ; Marsala or Sicily-Madeira wines, in casks at seventy-five cents, and in bottles at one dollar and twenty-five cents, per gallon ; Canary, Fayal, Lisbon, Teneriffe, and all wines of Portugal and its possessions, of Sicily, and all claret wines not otherwise specified, in casks at sixty cents, and in bottles, except claret, at one dollar per gallon ; claret wine, in bottles, at two dollars per gallon ; Madeira and port wines, and all wines of Austria, France, Germany, the Mediterranean, Prussia, Sardinia, Spain, and from all places not otherwise specified or enumerated, in casks at one dollar, and in bottles at one dollar and twenty-five cents, per gallon.

*Ale, beer, and porter.*—Ale, beer, and porter, in bottles not exceeding the capacity of one pint each, shall be valued at two dollars per dozen ; exceeding the capacity of one pint, and not exceeding one quart, each, at two dollars and seventy-five cents per dozen ; in glass, not otherwise specified, at one dollar per gallon ; in casks, at sixty cents per gallon.

*Cord wood* shall be valued at four dollars per cord ; spiles and other round timber, at five dollars per ton, of forty cubic feet ; timber, hewn or sawed, to include scantling, at twelve dollars, per thousand feet, computed



by board measure ; boards, of one inch in thickness and under, at twenty dollars per thousand feet, computed by board measure ; boards or planks, exceeding one inch in thickness, at twenty dollars per thousand feet, computed by board measure ; heading, at fifty dollars per thousand ; white oak pipe-staves at fifty dollars, for hogsheads at forty dollars, and for barrels at twenty-eight dollars per thousand ; red oak, and all other staves, at twenty-six dollars per thousand ; shingles, two feet in length and under, at thirteen dollars per thousand ; exceeding two feet in length, at twenty dollars per thousand.

*Black-walnut, maple, mahogany, rosewood, satinwood, and zebrawood.*—Black-walnut, in boards of one inch in thickness and under, shall be valued at ten cents per foot, board measure ; in boards or planks, exceeding one inch in thickness, at six cents per foot, board measure ; in veneers, at six cents per foot, board measure ; maple, in boards or planks, at five cents per foot, board measure ; in veneers, at seven cents per foot, board measure ; mahogany, in joists, at fourteen cents per foot, board measure ; in boards or planks, at twelve cents per foot, board measure ; in veneers, at nine cents per foot, board measure ; rosewood, in boards or planks, at twenty cents per foot, board measure ; in veneers, at fourteen cents per foot, board measure ; satinwood, in boards or planks, at seventeen cents per foot, board measure ; in veneers, at nine cents per foot, board measure ; zebrawood, in veneers, at eleven cents per foot, board measure.

Vial corks, at twelve cents per gross ; bottle and all other corks, at ninety cents per gross ; walking-canes, or sticks of all kinds or materials, at one dollar each.

*Fish.*—Pickled salmon, in barrels not exceeding two hundred pounds each, shall be valued at fourteen dollars per barrel ; smoked, at fourteen cents per pound ; pickled mackerel, in barrels not exceeding two hundred pounds, at twelve dollars and fifty cents per barrel ; dried or smoked, at six cents per pound ; pickled herrings, in barrels not exceeding two hundred pounds, at four dollars per barrel ; dried or smoked, at three cents per pound ; dried or smoked cod, at two dollars and fifty cents per hundred weight ; pickled fish, not otherwise specified, in barrels not exceeding two hundred pounds, at ten dollars per barrel ; all fish, not otherwise specified, dried, smoked, or otherwise prepared, at eight cents per pound.

*Oils.*—Castor oil shall be valued at one dollar and twenty-five cents per gallon ; palm oil, at seven cents per pound ; olive oil in casks, at one dollar per gallon ; salad oil in bottles not exceeding one pint, at six dollars per case of thirty bottles ; exceeding one pint, and not exceeding one quart, at four dollars per dozen ; hempseed and rapeseed oil, at seventy-five cents per gallon ; linseed oil, at eighty-five cents per gallon ; whale oil, at thirty-three cents per gallon ; tanners' and other fish oils, not otherwise specified, at thirty-six cents per gallon ; spermaceti, and all lamp oils, at one dollar per gallon ; neat's foot oil, at ninety cents per gallon : *Provided*, That all articles of import not included in this section, or otherwise provided for or specified, shall be valued at the cost or value at the place whence imported, with an addition of twenty per centum : *And provided further*, That all manufactures of any kind of metal partly finished, and all manufactures of India, rubber partly made or finished, shall be valued as if entirely made or finished.

SEC. 2. *And be it further enacted*, That there shall be levied, collected, and paid upon the importation of foreign goods, wares, and merchandise, the following sums and rates of duty, that is to say : Upon cast steel and upon

umbrella, parasol, or sunshade stretchers, manufactured ready for use, one and a half cents per pound ; upon watches, and parts thereof, and upon laces of thread or silk, ten per centum ; upon rolled copper, fifteen per centum ; upon sail duck (except of cotton), upon jewelry, and marine or box chronometers, and upon tea, coffee, and cocoa, twenty per centum ; upon raw or brown sugar, and upon all articles enumerated under the head of " fine iron and manufactures thereof," thirty per centum ; upon distilled spirits — per centum ; and upon all imports not otherwise provided for, twenty-five per centum upon the values thereof ; upon cables, cordage, yarn, bolt and bale rope, there shall be paid a duty of double the amount of that which is imposed on the hemsps, grasses, or other vegetable materials of which they may be made ; and in addition to the duties herein provided, there shall be paid on the importation of all manufactures of paper and of paper-hangings, three cents per pound ; upon window-glass other than crown glass, and upon black or green glass bottles not exceeding in size one quart, one and one quarter cents per pound ; upon all plain or cut glass, three cents per pound ; and upon crown glass, four cents per pound ; upon refined sugars, one and one half cents per pound ; and upon teas imported from other places than those beyond the Cape of Good Hope, or in vessels other than those of the United States, five per centum on the values thereof : *Provided*, The duties hereby imposed on tea, coffee, and cocoa, shall continue until the 1st of January, 1845, or until the loan contracted under the authority of the act of July last, which is payable before or in that year, shall be reimbursed, and no longer.

SEC. 3. *And be it further enacted*, That the following articles shall be allowed to be imported and admitted to entry without the payment of duty, that is to say :—All articles imported for the use of the United States. All goods, wares, or merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States ; and books, and personal and household effects, not merchandise, of citizens of the United States dying abroad. Wearing apparel in actual use, and other personal effects, not merchandise ; professional books, instruments, implements and tools of trade, of persons arriving in the United States. Paintings and statuary, the production of American artists residing abroad. Philosophical apparatus, and all instruments not made in the United States, models, modelling, specimens of sculpture, cabinets of coins, medals, gems, and all other collections of antiquities, provided the same be specially imported for the use and by the order of any society incorporated for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and by the order of any university or college of learning in the United States. Anatomical preparations, models of machinery, and of other inventions and improvements in the arts. Specimens in botany, mineralogy, and natural history ; bulbs, plants, bulbous roots, garden seeds, shrubs, and trees of kinds or species not found, grown, or produced within the States or Territories of the United States. All unmanufactured woods, not grown or produced within the States or Territories of the United States, and not otherwise enumerated or specified ; bark of cork tree, bamboos, flax, palm leaf, rattans and reeds unmanufactured, and flaxseed or linseed. All oils and other articles the produce of American fisheries, mother-of-pearl, tortoise shell, and fresh-caught fish imported for daily consumption. Animals imported for breed ; unmanufactured wool, the cost or value whereof at the place of export shall not exceed eight cents per pound : *Provided*, That

when wool of different qualities is imported in the same bag, bale or package, or when fleeces of fine wool shall have been baled or mixed with coarse wool, and shall in the aggregate be appraised by the appraisers at a value exceeding eight cents per pound, or if any fine wool be mixed with dirt or any other material, and thus be reduced in value to eight cents per pound or under, the whole of said wool shall be valued at fifty cents per pound, and pay duty accordingly; raw hides and dry, or dry salted skins, fit only to be tanned into leather; undressed furs of animals not found within the States or Territories of the United States; all animals' bones, ox and other horns, tips of bone or horn, elephants' and other animals' teeth, and unmanufactured ivory; marrow and other soap stocks, and soap stuffs, barilla, kelp, and soda ash, not otherwise specified; unmanufactured Angora, Thibet, and all other goats' hair or mohair, camel's, and all hair, not otherwise specified. All berries, herbs, nuts, roots, vegetables, dye woods in stick, alazari or madder root, annatto, brazileta, cochineal, cudbear, fustic, indigo, kermes, lac-dye, madder, mungeet, saffron, sumac, safflower, turmeric, weld, woad or pastel, Brazil wood, camwood, logwood, nicaragua wood, quassia-wood, redwood, sandalwood in a powdered state, and all substances in their crude state, not otherwise specified, used principally for dyes, or in dyeing, or composing dyes. Brass in pigs and bars; old bells of bell-metal, or parts thereof, and old brass fit only to be remanufactured; chimes of bells; copper imported in any shape intended for the use of the mint, in pigs and bars, and old copper, fit only to be remanufactured; gold or silver bullion. coins, thread and wire; nickel; platina unmanufactured; pewter, old and fit only to be remanufactured; spelter; tagger's iron; teutenegue; tin-foil; tin in bars, blocks, pigs, plates, and sheets; zinc. Arabic, aloes, assafoetida, benzoin, catechu, cutch or terra japonica, senegal, and shellac gums; argol or argal; achille; aniseseed; arsenic; alcornoque; Brazil paste; chalk; cobalt; crude antimony; crude brimstone; crude saltpetre; crude borax or tincal; crude tartar, cream of tartar; crude camphor; cantharides; citric, boracic, and oxalic acids; calisaya, elder and Peruvian barks; emery; flour of sulphur; flints and ground flint; iodine; lemon or lime juice; nitrate of soda; opium; pulp acetate of lime; quicksilver; rotten stone; smaltz; sasaparilla; sulphate of ammonia, sal ammonia, or muriate of ammonia; unwrought clay; underground gypsum, or plaster of Paris; unmanufactured india-rubber; verdegis; adhesive felt for sheathing vessels, old junk, rags of any kind of cloth; broken glass fit only to be remanufactured; all materials imported in strips not exceeding six inches in width, and black linen canvass intended to be, and exclusively used for the covering or manufacture of buttons, and not fit for any other purpose, and all materials, except leather, imported, manufactured for, and cut into boot, bootee, shoe or slipper patterns, not sewed or otherwise wrought; silk plush for hatters, cut into hat patterns, when imported for and exclusively used for the manufacture of hats.

SEC. 4. *And be it further enacted*, That all sums of money accruing for duties on any one importation, not exceeding two hundred dollars, and all amounts accruing for duties upon the articles enumerated under the head of productions of agriculture; upon all cotton and woollen manufactures, and goods usually denominated dry goods, except linens and silks; upon iron and manufactures of iron, except hammered iron; upon ready-made clothing; hats, caps, boots, and shoes—shall be paid in ready money.

SEC. 5. *And be it further enacted*, That, upon all sums exceeding two

hundred dollars, accruing for duties upon articles not included in the preceding section, if imported from ports or places this side the Cape of Good Hope, or Cape Horn, there shall be allowed a credit of four months; and upon all such sums accruing for duties upon like articles, imported from ports or places beyond the Cape of Good Hope, or Cape Horn, there shall be allowed a credit of eight months. The duties, upon which a credit is hereby allowed, to be secured and collected as is now prescribed by law.

SEC. 6. *And be it further enacted*, That, in all cases of failure or neglect to pay the duties by law made payable in ready money, on the importation of goods, wares, or merchandise, on completion of the entry thereof, the same shall be taken possession of by the collector, and deposited in the public stores, there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and if any such goods remain in public store beyond fifteen days (except in the case of goods imported from beyond the Cape of Good Hope or Cape Horn, remaining for the space of sixty days), without payment of the duties thereon, then said goods, wares, and merchandise, or such quantities thereof as may be deemed necessary to discharge the duties, shall be appraised and sold by the collector at public auction, on fifteen days' public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and, at said public sale, distinct printed catalogues, descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given, before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, together with all other charges and expenses, including interest on the duties from the date of entry at the rate of six per centum per annum, shall be applied to the payment of the duties; and any balance of money remaining, over and above the full amount of duties, charges, and expenses, and interest aforesaid, as well as such quantities of any goods, wares, or merchandise, as may not have been sold for the purposes before mentioned, shall be delivered, and the money paid over, by the collector, to the owner, importer, consignee, or agent, and proper receipts taken for the same: *And provided*, That, if no claim be made, by such owner, importer, consignee, or agent, for the portion of goods which may remain in the hands of the collector after such sale, the said goods shall be forthwith returned to the public stores, there to be kept at the risk and expense of the owner, importer, consignee, or agent, until claimed, or sold for storage agreeably to law; and the proceeds of the sale for duties remaining unclaimed for the space of ten days after such sale, shall, after payment of duties and all expenses aforesaid, at the expiration of that period, be paid by the collector into the Treasury, in the manner provided for in the case of unclaimed goods, in the next succeeding section of this act: *And provided, further*, That when any goods are of a perishable nature, they shall be sold forthwith.

SEC. 7. *And be it further enacted*, That, previous to the sale of any unclaimed goods, the said collector shall procure an inventory and appraisement thereof to be made, and to be verified, on oath or affirmation, by two or more reputable merchants, before the said collector, and to remain with him; and said collector shall afterward cause said goods to be advertised and sold, in the manner provided for in this act, and, after retaining the duties thereon, agreeably to such inventory and appraisement, and interest and charges as



aforsaid, shall pay the overplus, if any there be, into the Treasury of the United States, there to remain for the use of the owner or owners, who shall, upon due proof of his, her, or their property, be entitled to receive the same; for which purpose the collector shall transmit, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, the name of the vessel and master in which, and of the port or place whence they were imported, and the time when and the name of the person or persons to whom said goods were consigned in the manifest; and the receipt or certificate of the collector shall exonerate the master or person having the charge or command of any ship or vessel in which said goods, wares, and merchandise, were imported, from all claim of the owner or owners thereof: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March, seventeen hundred and ninety-nine, which provides for the storage of unclaimed merchandise, as conflicts with the provisions of this act, shall be, and is hereby, repealed: *Provided, also*, That, when such goods are of a perishable nature, they shall be sold forthwith: *And provided, further*, That all the requirements (except bonding) prescribed by any existing law or laws prior to the "Act to alter and amend the several acts imposing duties on imports," approved the fourteenth of July, eighteen hundred and thirty-two, in regard to the inspection, weighing, marking, and certifying teas, shall be strictly complied with in all importations of teas after this act shall take effect; and so much of the fifth section of the before-mentioned law as repeals the provisions of former laws, or parts of laws, on this subject, shall be, and the same is hereby, repealed; and said laws, and parts of laws, subject to the provisions of this act, are hereby revived.

SEC. 8. *And be it further enacted*, That all sirups of sugar-cane entered under the designation of molasses, or any other appellation than "sirup of sugar," shall be declared forfeited to the United States.

SEC. 9. *And be it further enacted*, That, on and after the day this law goes into effect, there shall be allowed a drawback on sugar refined in the United States and exported therefrom, of four cents per pound, and no more; and on spirits distilled from molasses a drawback of five cents per gallon, and no more: *Provided*, That this act shall not alter or repeal any law now in force regulating the exportation of sugar refined or spirits distilled from molasses in the United States, except as to the rates of duties and drawbacks.

SEC. 10. *And be it further enacted*, That, on and after the day this law goes into effect, there shall be allowed a drawback on chocolate, manufactured in the United States and exported therefrom, of one and a half cents per pound, and no more, during the continuance of the duty on cocoa, and no longer.

SEC. 11. *And be it further enacted*, That all foreign coal imported into the United States shall be equally entitled with other importations to the drawback of duties paid on being exported thence, and upon satisfactory proof being adduced, conformably to regulations to be prescribed by the Secretary of the Treasury, that the coal so exported, if not landed abroad, was not relanded in the United States, but was consumed on board the vessel in which it was so exported upon the voyage of exportation before arriving at the foreign port of destination.

SEC. 12. *And be it further enacted*, That in the case of all goods, wares, and merchandise, imported on and after the day this act goes into operation,

and entitled to debenture under existing laws, no drawback of the duties shall be allowed on the same, unless said goods, wares, or merchandise, shall be exported from the United States within one year from the date of importation of the same; nor shall the additional rate of duty levied by this act on goods, wares, and merchandise, imported in foreign vessels be refunded in case of re-exportation: *Provided*, That two and one half per centum on the amount of all drawbacks allowed, except on foreign refined sugars, shall be retained for the use of the United States, by the collectors paying such drawbacks, respectively; and in the case of foreign refined sugars, fifteen per centum shall be so retained.

SEC. 13. *And be it further enacted*, That, in all cases where the actual foreign price or value of any goods, wares, or merchandise, imported into the United States, or of the square yard, or of any specified quantity or parcel thereof, shall by law be directed to be ascertained, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof, at the time purchased in the principal markets of the country from which the same shall have been imported into the United States, or of the yards, parcels, or quantities, as the case may be, to be appraised, estimated, and ascertained; and it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all the reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and in the principal markets of the country whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market value or wholesale price of every of them, as the case may require; and all such goods, wares, or merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated, to have been, at the time purchased, and place whence the same were imported into the United States, of as great value as if the same had been entirely finished: *Provided*, That in all cases where the foreign price or value of any goods, wares, or merchandise, imported into the United States, or of the square yard, or of any specified quantity or parcel thereof, shall by law be directed to be ascertained, and in all cases where any specific quantity or parcel of such goods, wares, and merchandise, shall have been imported into the United States from a country in which the same have not been manufactured or produced, they shall be appraised and estimated according to the current market value or wholesale price of similar articles at the principle markets of the country of production or manufacture, at the period of the exportation of said goods, wares, and merchandise, to the United States.

SEC. 14. *And be it further enacted*, That it shall be lawful for the appraisers, or the collector and naval officer, as the case may be, to call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, the foreign value of which is directed by law

to be ascertained, and to require the production, on oath or affirmation, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession, relating to the same, for which purpose they are hereby respectively authorized to administer oaths and affirmations; and, if any person so called, shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer, in writing, any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and, if such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer, where there are no legal appraisers, may make of the goods, wares, and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall swear or affirm falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, or be transmitted to the Secretary of the Treasury, when he shall require the same: *Provided*, That if the importer, owner, agent, or consignee, of any such goods, shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which, the collector shall select two discreet and experienced merchants, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and, if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed and taken to be the true foreign value of said goods, any act of Congress to the contrary notwithstanding: *Provided*, also, That, in all cases where the actual foreign value of any goods, wares, or merchandise, imported into the United States, or of the square yard or other parcel or quantity thereof, directed by law to be ascertained, shall be found to exceed, by ten per centum, or more, the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty imposed on the same, when fairly invoiced.

SEC. 15. *And be it further enacted*, That there shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

SEC. 16. *And be it further enacted*, That the collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of goods, wares, or merchandise, and a greater number should he deem it necessary, imported into such port, to be opened,

examined, and appraised, and shall order the package or packages, so designated, to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they, or a majority of them, shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package, in which the article may be, shall be forfeited; but if said appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: *Provided*, That such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence, satisfactory to him, that no fraud was intended: *Provided*, further, That if, on the opening of any package or packages of goods, a deficiency of any article shall be found on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

SEC. 17. *And be it further enacted*, That where good, wares, and merchandise, shall be entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties.

SEC. 18. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury from time to time to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of every of them.

SEC. 19. *And be it further enacted*, That it shall be the duty of all collectors and other officers of the customs, to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such collectors and other officers of the customs.

SEC. 20. *And be it further enacted*, That nothing in this act contained shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to the first day of August, eighteen hundred and forty-two; and all legal provisions and regulations existing immediately before the thirtieth day of June, eighteen hundred and forty-two, shall be applied to importations which may be made in vessels which have left such last ports of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to said first day of August, eighteen hundred and forty-two.

SEC. 21. *And be it further enacted*, That the existing laws shall extend to and be in force for the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, and for the allowance of the drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture,



provision, clause, matter, and thing, in the existing laws contained, had been inserted in and re-enacted by this act; and that all provisions of any former law inconsistent with this act shall be, and the same are hereby, repealed.

SEC. 22. *And be it further enacted*, That the proviso to the sixth section of the act entitled, "An act to appropriate the proceeds of the sales of the public lands, and to grant pre-emption rights," approved September fourth, eighteen hundred and forty-one, be, and the same is hereby, repealed.

SEC. 23. *And be it further enacted*, That the annual statistical accounts of the commerce of the United States with foreign countries, required by the act of the tenth of February, eighteen hundred and twenty, entitled, "An act to provide for obtaining accurate statements of the foreign commerce of the United States," shall hereafter be made up and completed by the Register of the Treasury, under the direction of the Secretary of the Treasury, to the thirtieth day of September, of each year, comprehending in the same the twelve months preceding, and shall be laid before Congress, by the Secretary of the Treasury, on the first Monday in December of the same year.

SEC. 24. *And be it further enacted*, That, in lieu of the quarter-yearly returns, required by the said act of February tenth, eighteen hundred and twenty, the several collectors shall hereafter make monthly returns to the Register of the Treasury of all the facts and matters which they are in the said act required to ascertain, together with the wholesale market price of all articles imported and entered, in the port where entered, on the first day of each month, and any other information which the Secretary of the Treasury may from time to time require; which said returns shall be made up and transmitted to the Register of the Treasury on or before the last day of the month succeeding the month for which the return is made: *Provided*, That the returns required shall be confined to goods, wares, and merchandise, entered at the several custom-houses, either on importation or for exportation.

SEC. 25. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to prepare, and cause to be published in at least one of the newspapers of the city of Washington, a monthly abstract of the information so received.

SEC. 26. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to appoint suitable persons to inquire into and ascertain, the wholesale market value in the principal markets of the United States, of the articles herein valued as shown by the sales of imports made under this bill, at least as often as once in two years, and to report to Congress any variations between the market value and the value of articles herein declared, if such variations be of sufficient amount as in his opinion to render an alteration necessary in the values fixed for the assessment of duties upon the importation of such goods.

SEC. 27. *And be it further enacted*, That the importation of all indecent and obscene prints, paintings, lithographs, engravings, and transparencies, is hereby prohibited; and no invoice or package whatever, or any part thereof, shall be admitted to entry, in which any such articles are contained; and all invoices and packages whereof any such articles shall compose a part are hereby declared to be forfeited, and the said articles shall be forthwith destroyed.

SEC. 28. *And be it further enacted*, That, wherever the word "ton" is used in this act, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

SEC. 29. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares, and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination between them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and that a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares, and merchandise, except teas, which shall be imported from any port or place east of the Cape of Good Hope, in foreign vessels: *Provided*, That these additional duties shall not apply to goods, wares, or merchandise, which shall be imported, after the day that this act goes into operation, in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, or merchandise, imported in ships or vessels of the United States, during the existence of the treaties referred to.

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